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# **Missouri Department of Revenue**

# **Comprehensive Annual Financial Report (CAFR)**

**Fiscal Year Ended June 30, 2004**



**A Component Unit of the State of Missouri  
Combined Annual Financial Report of the  
Director of Revenue and State Treasurer**

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Financial Report  
(CAFR)**

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**Combined Annual Financial Report  
of the  
Director of Revenue and State Treasurer**

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Director of Revenue**

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# Missouri Department of Revenue

## Introductory



**The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and operation of the Missouri Department of Revenue.**

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May 1, 2005

The Honorable Matt Blunt and  
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue (department) for the Fiscal Year ended June 30, 2004.

The department report is intended to present fairly the financial position and results of operations of the department. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes a summary description and its organizational chart.
2. The Financial Section includes a management discussion and analysis, the financial statements, and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The department is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfills the statutory requirements for financial reporting under Section 32.060, RSMo, 2000.

Sincerely,

Trish Vincent

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# Missouri Department of Revenue

## Overview



The Overview provides a description of the Missouri Department of Revenue, an organizational chart, and a list of principal officials.

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Generally Accepted Accounting Principles (GAAP) require that the reporting entity provide a Management Discussion and Analysis. This Overview complements that analysis and should be read in conjunction with it. The Missouri Department of Revenue Management's Discussion and Analysis begins on page 1.

## **REPORTING ENTITY**

The Missouri Department of Revenue serves as the central collection agency for state revenues.

The people of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The department serves as the central collection agency for state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Two production divisions are in the department. They are the Divisions of Motor Vehicle and Drivers Licensing and Taxation and Collection. The director of both divisions are appointed by the Director of Revenue. The Division of Administration provides support to the production divisions.

The number of employees authorized by the legislature for Fiscal Year 2004 was 1,942, with an operating budget of \$109.9 million. The State Tax Commission and State Lottery Commission are "Type III transfer" agencies as is defined in Appendix B of the Reorganization Act of 1974 (RSMo), and therefore these agencies are administered separately and are not included in the financial statements.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo, relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

# OFFICE OF THE DIRECTOR

## Director of Revenue

The Director of Revenue supervises all operations of the Missouri Department of Revenue (department). The Director formulates general policy and determines long-term goals for the department.

## Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

## Budget Office

The Budget Office coordinates the preparation of the department's annual budget request and the department's strategic plan around its outcomes and key products. This office reviews core divisional budgets to ensure they are consistent with the department's strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

The number of employees authorized by the legislature for Fiscal Year 2004 was 1,942 with an operating budget of \$109.9 million.

## General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in Driving While Intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

## Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the department's assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

### **Revenue Technology**

Revenue Technology provides leadership, oversight, and direction concerning the department's information technology in support of its business products, to include telecommunications, end user and network support, and management of the department's web site.

### **Office of Legislation and Regulations**

The Office of Legislation and Regulations is responsible for the development and tracking of the department's legislative priorities through the legislative process. The office also estimates the fiscal impact of all legislation that may impact the operation of the department. In addition, it manages the publication process for departmental rules and regulations.

## **DIVISION OF ADMINISTRATION**

The Division of Administration provides service and administrative support to the department.

The Division of Administration is responsible for providing service and administrative support to the Department of Revenue (department). This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and record storage. The division includes four bureaus.

### **Criminal Investigation Bureau**

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax, motor vehicle, and driver licensing compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau operates six offices located throughout the state.

### **Financial and General Services Bureau**

The Financial and General Services Bureau provides financial and general services to the department. Accounting Services processes and records departmental expenditures, prepares the Missouri Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial

## Overview

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statements, provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the work environment within the department.

### **Human Resource Services and Development Bureau**

Human Resource Services and Development (HRSD) supports and coordinates the department's divisions in employee relations, compensation, safety, employee development, classification issues, and employee benefits. HRSD revises, creates, and interprets departmental policy, prepares the Affirmative Action Plan, and coordinates and maintains the department's personnel and payroll information in the statewide human resource accounting system. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff to promote a positive work environment. HRSD also organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims.

The human resource development function resides with Revenue University. The University is comprised of three schools. The School of Leadership Development instructs department leaders to continually improve the system to satisfy customers, employees, and the organization. The School of Technology trains employees in computer based technical skills. The School of Workforce Development trains employees in basic skills such as reading, writing, problem solving, and effective communication.

### **Technology Services Bureau**

The Technology Services Bureau provides systems development and support, production control, and database administration throughout the department.

## **DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING**

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marinecraft. This division consists of three bureaus and an administrative office.

### **Driver and Vehicle Services Bureau**

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft.

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marinecraft dealers and manufacturers, salvage businesses, and lease rental companies.

In addition, the Driver and Vehicle Services Bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations. The Driver and Vehicle Services Bureau processes and maintains records relating to traffic violation point assessments, the administrative Driving While Intoxicated (DWI) and “abuse and lose” laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

### **Customer Assistance Bureau**

The Customer Assistance Bureau is responsible for directing the operations of the contract offices throughout the state. Contract offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual agents. The Customer Assistance Bureau oversees the

## Overview

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processing and issuance of all driver and nondriver licenses and school bus permits and the certification of third party testers. In addition, it oversees various phone centers to help customers with their driver and vehicle transactions.

### Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

### Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and the handling of the divisional accounting and budgeting functions.

## DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

### Accounting Services

Accounting Services is responsible for cashiering and depositing tax and fee collections, contract office accounting, return check collection, division mail distribution, divisional accounting, financial statement preparation, document security enforcement, centralized record retention, divisional office equipment management, microfilming functions, and divisional forms and publication orders.

### Business Tax

Business Tax is responsible for the administration of sales/use, corporation, and withholding taxes, financial institutions, insurance premiums, franchise, county, fuel, cigarette and other tobacco products taxes, and county court fees. Business Tax also distributes locally imposed sales and use taxes to local jurisdictions,

The Division of  
Taxation and Collection  
administers Missouri's  
tax laws.

administers business tax registration and issues sales/use tax licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliant taxpayers through its Nexus programs.

### **Customer Assistance**

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities, pursuing bad checks, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. Customer Assistance is also responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing sales/use tax licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director of Revenue on cases pursued by the prosecuting attorneys.

### **Field Audit (In-state and Out-state)**

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, New York, and Los Angeles.

### **Information Technology**

Information Technology is responsible for the technical analysis, design, development, implementation, and maintenance of the division's data processing systems. Information Technology provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data base administration. Information Technology also provides personal computer software training, in-house programmer training, system training to division personnel, and administers electronic media including an Internet web site and forms-by-fax for the division.

## **Overview**

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### **Personal Tax**

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

### **Division Director's Office**

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design, and electronic-commerce.

## **SUMMARY OF BUDGETARY CONTROL**

The Missouri Department of Revenue's (department) annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the departmental level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles. Therefore, amounts stated in the accompanying schedules of appropriation and expenditures – budget and actual are presented on the budgetary basis, that is, the cash basis. The schedules begin on page 44.



## **MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS**

The department-wide financial statements are prepared on the accrual basis of accounting, and the governmental fund statements are prepared on the modified accrual basis in conformity with generally accepted accounting principles.

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Missouri Department of Revenue's (department) financial position and results of operations. The department's system of internal accounting controls is designed to provide reasonable assurance that: (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

## **PENSION AND OTHER EMPLOYEE BENEFITS**

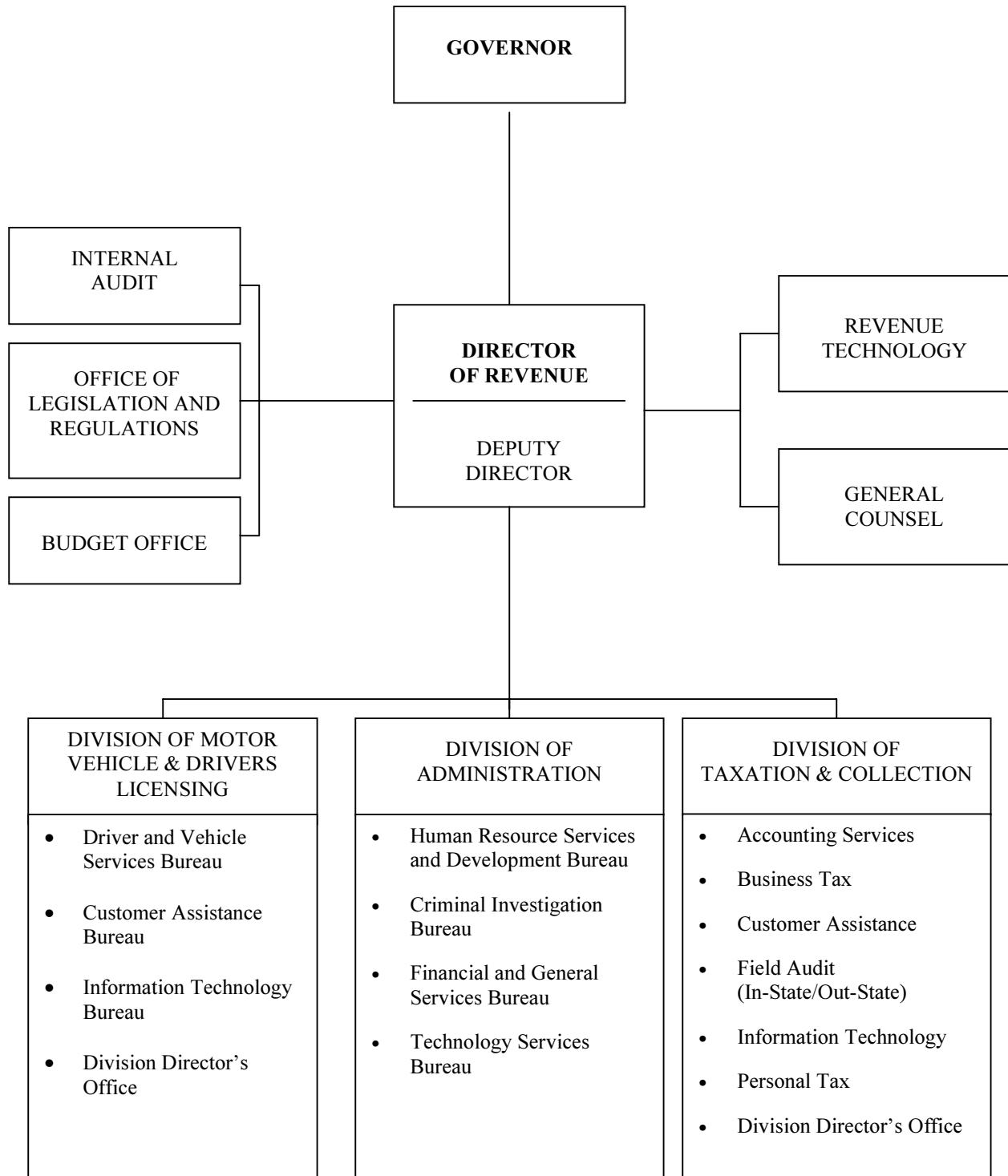
The Missouri Department of Revenue's (department) employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees. Beginning on page 41 of the Notes to the Financial Statements is additional information about employee pensions and other benefits.

## **AUDIT**

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

# Department of Revenue

## Organizational Chart



# DEPARTMENT OFFICIALS

***Trish Vincent***

Director

***Lowell Pearson***

Deputy Director

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***Rod Chapel***

General Counsel

***Debbie Tedeschi***

Director of Information Technology

***Julie Allen***

Director of Motor Vehicle and  
Drivers Licensing

***Stan Farmer***

Director of Taxation and Collection

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# Missouri Department of Revenue

## Financial



**The Financial Section includes the Management Discussion and Analysis, basic department-wide and governmental fund financial statements, proprietary funds and fiduciary funds statements, and notes to the financial statements.**

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# Missouri Department of Revenue

## Management Discussion and Analysis



**The Management Discussion and Analysis provides a summary of the Missouri Department of Revenue's fiscal year financial activities.**

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This discussion and analysis of the Missouri Department of Revenue's (department) financial performance provides a summary of the department's financial activities for the fiscal year ended June 30, 2004. Consider the information presented here in conjunction with additional information in the Introductory Section beginning on page ii and the department's financial statements beginning on page 15.

## **FINANCIAL HIGHLIGHTS**

On the department-wide Statement of Net Assets, the assets of the Department of Revenue (department) exceeded its liabilities at June 30, 2004, by \$480,000. The department's total net assets increased by \$40,000. This increase is attributable to a decrease in liabilities of \$40,000 more than the decrease in assets at June 30, 2004. The key factor in the decrease in liabilities was the decrease in the amount owed to the State Treasurer because of the increase in allowance for doubtful accounts.

At June 30, 2004, the governmental funds that the department deposits to and/or operates from had a combined ending negative fund balance of \$12 million, a decrease of \$3.2 million compared to Fiscal Year 2003. This balance includes \$6.8 million reserved for inventory, leaving a negative unreserved fund balance of \$18 million. The reserved balance indicates that it is not available for new spending because it has already been converted to inventory. The department's negative unreserved fund balance is due to paying Fiscal Year 2004 liabilities with Fiscal Year 2005 appropriations (mainly motor fuel tax collections owed to cities and counties). The change in unreserved fund balance in Fiscal Year 2004 over Fiscal Year 2003 was \$316,000.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Missouri Department of Revenue's (department) basic financial statements comprise three components: 1) Department-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**DEPARTMENT-WIDE FINANCIAL STATEMENTS**

The department-wide financial statements provide a broad overview of the Missouri Department of Revenue's (department) finances in a manner similar to a private-sector business. The Statement of Net Assets presents information on the department's assets and liabilities, where the difference is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the department is improving or deteriorating.

The Statement of Activities presents information showing how the department's net assets changed during the fiscal year. The department records changes in net assets when the underlying event occurs, regardless of the timing of related cash flows. Therefore, some revenues and expenses reported in this statement will only result in cash flows in future fiscal years (for example, uncollected taxes and earned but unused vacation leave).

Both of the department-wide financial statements distinguish between governmental activities and business-type activities. The department's governmental activities are supported by appropriations and include tax collection and enforcement, titling and registration of vehicles, and licensing of drivers. The only business-type activity of the department is sales of information.

**FUND FINANCIAL STATEMENTS**

The state of Missouri uses fund accounting to ensure and demonstrate compliance with legal requirements and to maintain control over resources that have been segregated for specific activities or objectives. The funds that the Missouri Department of Revenue (department) deposits to or operates from are divided into three categories: 1) Governmental funds; 2) Proprietary funds; and 3) Fiduciary funds.

**Governmental Funds**

Governmental funds account for the same functions reported as governmental activities in the department-wide financial statements. However, unlike the department-wide financial statements, governmental fund financial statements

focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year.

Such information may be useful in evaluating the department's near-term financing requirements. In particular, unreserved fund balance serves as a useful measure of the department's net resources available for spending at the end of the fiscal year. The governmental fund financial statements are on pages 18 through 20.

Because the focus of governmental funds is narrower than that of the department-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the department-wide financial statements. This comparison shows the long-term impact of the department's near-term financing decisions. Both the governmental fund Combined Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund Combined Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and the State Highway and Transportation Department Fund. These funds are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements beginning on page 58.

### **Proprietary Funds**

The department administers one proprietary fund, the Department of Revenue Information Fund. The department uses this fund to account for its sales of information. The department must receive appropriations to spend from the fund. The proprietary fund statements provide the same type of information as the business-type activities in the department-wide financial statements, only in more detail. They are on pages 21 through 23.



**Fiduciary Funds**

The department uses agency funds, a type of fiduciary fund, to account for resources held for the benefit of parties outside the department. Fiduciary funds are not included in the department-wide financial statement because the resources of those funds are not available to support the department. Agency funds use the accrual basis of accounting. The agency fund financial statement is found on page 24 and the detail schedule on pages 75 through 83.

**NOTES TO THE FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the department-wide and fund financial statements. The notes to the financial statements begin on page 25.

**BUDGETARY COMPARISON SCHEDULES**

The Missouri Department of Revenue (department) receives an annual appropriated budget from some of the governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules begin on page 44. These schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and major special revenue funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

**FINANCIAL ANALYSIS****DEPARTMENT-WIDE STATEMENTS****Capital Assets**

The Missouri Department of Revenue's (department) capital assets consist of furniture, equipment, and software (both in-house developed software and purchased software). The department uses these capital assets to provide services to citizens, and the assets are not available for future spending. Appropriations are needed to repay any related debt (capital leases) because the capital assets cannot be liquidated to pay these liabilities.

The department operates major computer systems to collect money and enforce tax and motor vehicle and driver laws. Without these systems, the department could not fulfill statutory requirements effectively. Therefore, management believes it is important to capitalize the system costs and amortize those costs over the systems' useful life.

At June 30, 2004, the department's total depreciable/amortizable capital assets equaled \$85 million. Accumulated depreciation/amortization on these assets was \$71 million or 84 percent of the assets' cost. This indicates that the department's capital assets, on average, have reached more than four-fifths of their useful life. The \$14 million net value of capital assets is mainly related to in-house developed software. The department's other capital assets have almost been completely depreciated. Following is a summary of the department's capital assets net of depreciation and amortization.

<b>SUMMARY OF THE DEPARTMENT OF REVENUE'S CAPITAL ASSETS</b>						
(in thousands of dollars)						
(net of depreciation and amortization)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
<b>Furniture, Equipment, and</b>						
<b>Purchased Software</b>	\$	3,250	29	67	29	3,317
<b>Electronic Data Processing</b>						
<b>Software (developed in-house)</b>	<u>14,398</u>	<u>14,404</u>	<u>—</u>	<u>—</u>	<u>14,398</u>	<u>14,404</u>
<b>Total Capital Assets (net)</b>	\$ <u>14,398</u>	<u>17,654</u>	<u>29</u>	<u>67</u>	<u>14,427</u>	<u>17,721</u>

Additional information about the department's capital assets is in note 4 on page 36.

### Net Assets

As mentioned earlier in the Financial Highlights, the department's net assets increased by \$40,000 during the current fiscal year. The increase represents the decrease in the department's liabilities more than the decrease in assets. The department's investment in capital assets for its governmental and business type activities as of June 30, 2004, amounts to \$14 million (net of accumulated depreciation and amortization and related debt). The total decrease in the department's investment in capital assets for the current fiscal year was 19 percent. The decrease for governmental activities was 18 percent, and for business-type activities it was 57 percent. The department purchased or

developed \$300,000 more of capital assets than it surplused during Fiscal Year 2004. The decrease in capital asset investment is because of depreciation and amortization expense.

An additional \$6.9 million of the department's net assets represents supply inventories that are subject to restrictions. They cannot be used to pay liabilities. The negative balance of unrestricted net assets resulted from the department paying Fiscal Year 2004 expenses with Fiscal Year 2005 appropriations (mainly motor fuel tax collections owed to cities and counties). The same situation held true for the prior fiscal year.

At June 30, 2004, approximately 100 percent of the department's total assets were funded with debt or other financial obligations (all liabilities of the department). Therefore, the department has no equity position in its assets. This indicates that for each dollar of department assets, it owes almost 100 percent of that dollar to others, primarily the State Treasurer.

A summary of the department's net assets follows below.

<b>SUMMARY OF DEPARTMENT OF REVENUE'S NET ASSETS</b>						
(in thousands of dollars)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Current and Other Assets	\$ 1,072,257	1,102,881	(716)	(520)	14,427	1,102,361
Capital Assets (net)	14,398	17,654	29	67	1,071,541	17,721
Total Assets	\$ 1,086,655	1,120,535	(687)	(453)	1,085,968	1,120,082
Long-Term Liabilities Outstanding	\$ 3,132	3,697	24	1	3,156	3,698
Other Liabilities	1,082,297	1,115,927	35	17	1,082,332	1,115,944
Total Liabilities	\$ 1,085,429	1,119,624	59	18	1,085,488	1,119,642
<b>Total Net Assets</b>	<b>\$ 1,226</b>	<b>911</b>	<b>(746)</b>	<b>(471)</b>	<b>480</b>	<b>440</b>
Invested in Capital Assets, Net of Related Debt	\$ 14,137	17,374	29	67	14,166	17,441
Restricted	6,836	1,245	69	159	6,905	1,404
Unrestricted	(19,747)	(17,708)	(844)	(697)	(20,591)	(18,405)
<b>Total Net Assets</b>	<b>\$ 1,226</b>	<b>911</b>	<b>(746)</b>	<b>(471)</b>	<b>480</b>	<b>440</b>

Governmental activities increased the department's net assets by \$315,000 thereby accounting for 100 percent of the total increase in the net assets of the department. Business-type activities decreased the department's net assets by \$275,000. Changes in net assets are shown on page 7.

**SUMMARY OF DEPARTMENT OF REVENUE'S CHANGES IN NET ASSETS**

(in thousands of dollars)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$		1,932	2,014	1,932	2,014
Operating Grants and Contributions	5,772	836			5,772	836
Appropriations	277,241	272,347			277,241	272,347
General Revenues:						
Corporate Income Tax	351,848	223,217			351,848	223,217
Individual Income Tax	3,654,422	3,580,363			3,654,422	3,580,363
Licenses, Permits, and Fees	330,109	328,687			330,109	328,687
Motor Fuel Tax	740,996	710,602			740,996	710,602
Sales and Use Tax	2,732,378	2,797,989			2,732,378	2,797,989
Other Revenues	600,109	614,826			600,109	614,826
Operating Transfers In	<u>742</u>	<u>965</u>	<u>—</u>	<u>—</u>	<u>742</u>	<u>965</u>
Total Revenues	\$ <u>8,693,617</u>	<u>8,529,832</u>	<u>1,932</u>	<u>2,014</u>	<u>8,695,549</u>	<u>8,531,846</u>
<b>Expenses:</b>						
Operating	\$ 90,027	81,379	2,185	1,993	92,212	83,372
Distributions	188,777	187,662			188,777	187,662
Depreciation	3,894	4,338	22	19	3,916	4,357
Provision for Transmittal /Transfer	<u>8,410,604</u>	<u>8,256,648</u>	<u>—</u>	<u>—</u>	<u>8,410,604</u>	<u>8,256,648</u>
Total Expenses and Transmittal	\$ <u>8,693,302</u>	<u>8,530,027</u>	<u>2,207</u>	<u>2,012</u>	<u>8,695,509</u>	<u>8,532,039</u>
Increase (Decrease) in Net Assets	\$ 315	(195)	(275)	2	40	(193)
Beginning Net Assets	<u>911</u>	<u>1,106</u>	<u>(471)</u>	<u>(473)</u>	<u>440</u>	<u>633</u>
Ending Net Assets	\$ <u><u>1,226</u></u>	<u><u>911</u></u>	<u><u>(746)</u></u>	<u><u>(471)</u></u>	<u><u>480</u></u>	<u><u>440</u></u>

**Long-term Debt**

At the end of the current fiscal year, the department had total long-term debt outstanding of \$3.1 million. Of this amount, \$261,000 comprises obligations under lease/purchase, and \$2.9 million is compensated absences. A table of current year debt is shown on page 8. For additional information about

the department's long-term debt, refer to notes 5, 6, and 7 beginning on page 37 of the Notes to the Financial Statements.

<b>DEPARTMENT OF REVENUE'S OUTSTANDING LONG-TERM DEBT</b>			
(in thousands of dollars)			
		<u>Governmental Activities</u>	
	<u>2004</u>	<u>2003</u>	<u>% Increase(Decrease)</u>
			<u>from 2003</u>
Obligations Under Lease/Purchase	\$ 261	621	(58%)
Compensated Absences	2,871	3,076	(7%)
<b>Total</b>	<u>\$ 3,132</u>	<u>3,697</u>	<u>(15%)</u>

## FUND STATEMENTS

As noted earlier, the state of Missouri uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Missouri Department of Revenue (department) follows the state's accounting practices.

### Governmental Funds

#### Fund Balance

The General Fund and the State Highways and Transportation Department Fund (SHTDF) are the chief operating funds of the department. At the end of the current fiscal year, unreserved negative fund balance of the General Fund was \$1.1 million while the total negative fund balance was \$461,000. The SHTDF's unreserved negative fund balance was \$1.1 million and its total fund balance was \$4.7 million.

The unreserved fund balance of the department's General Fund increased by \$206,000 during the current fiscal year. The key factor in this growth was a decrease in the department's accounts payable liability at the end of Fiscal Year 2004 over Fiscal Year 2003. The SHTDF unreserved fund balance increased \$364,000. This increase is because of the larger license plate and tab inventory the department carried at the end of Fiscal Year 2004.

**Expenditures**

The department's operating expenditures are shown below. Increases in expenditures were primarily due to child support enforcement expenses of \$8 million. Child support enforcement duties were transferred to the department from the Missouri Department of Social Services at the beginning of Fiscal Year 2004.

**DEPARTMENT OF REVENUE****GENERAL GOVERNMENT EXPENDITURES - FUND STATEMENTS**

(in thousands of dollars)

		%		% Increase(Decrease)
	2004	of Total	2003	from 2003
Personal Service	\$ 50,745	55%	49,996	1.5%
Expense and Equipment*	41,916	45%	31,631	32.5%
<b>Total Department of Revenue</b>				
<b>Government Expenditures</b>	\$ 92,661	100%	81,627	13.5%

\*Includes Commercial Drivers License Information System Fees, Problem Driver Point System, Dues to the Multi-State Tax Commission, Fees to Counties and Collection Agency Fees, Payment of Fees to Counties for Liens, and Contingency Payments.

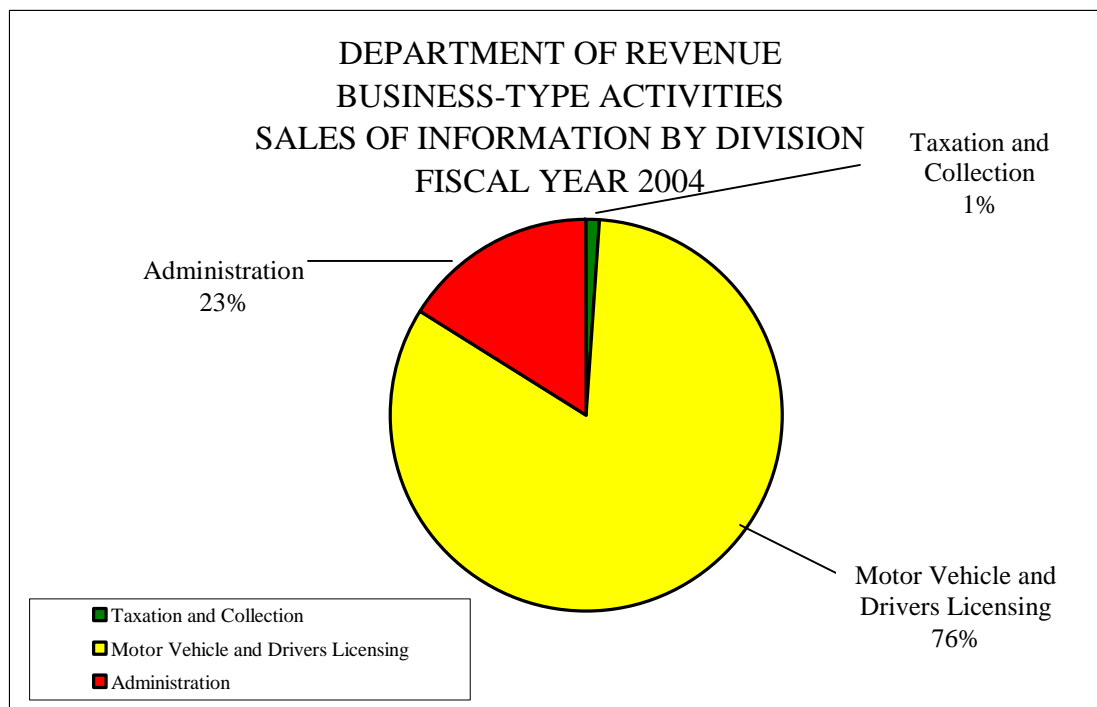
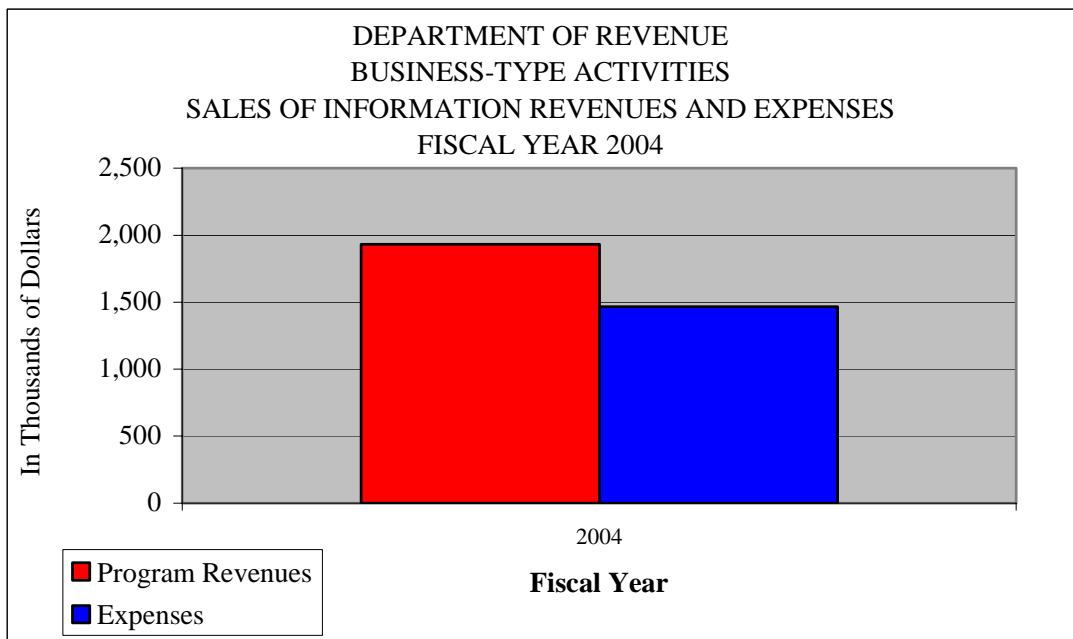
**Transfers**

The Department of Revenue Information Fund owed a \$741,854 transfer to the SHTDF at June 30, 2004. The Motor Fuel Tax Fund owed the SHTDF \$47 million at year end and transferred \$547 million during the year. Note 8 on page 40 discusses the reasons for these transfers.

**Proprietary Funds - Business-Type Activities**

The department's proprietary funds statements provide the same type of business-type activity information in the department-wide financial statements, but in more detail. Unrestricted net assets of the Department of Revenue Information Fund at the end of the year is a negative \$844,000. The total decrease in net assets was \$275,000. The decrease in net assets is because of a one-time transfer of \$250,000 from the DOR Information Fund to the General Fund appropriated by the General Assembly. The department's business-type activities' revenues and expenses are summarized in the following two graphs on the next page. As the first graph indicates, the department's business-type

activity funded its costs of operations by 132 percent and made a profit of \$467,000. Non-operating expense (a \$742,000 transfer to the SHTDF) reduces net profits (change in net assets) to a loss of \$275,000.



### Fiduciary Funds

Net assets of the fiduciary agency funds at June 30, 2004, is \$423 million.

These assets are held in trust for cities, counties, and other political subdivisions.

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2004, these investments consisted of overnight repurchase agreements in the amount of \$180 million and term securities in the amount of \$51 million. The average yield on maturing investments during the year was .9 percent, and the amount of interest earned was \$1.5 million. For additional information on agency funds' investments see note 3 beginning on page 34.

### BUDGETARY HIGHLIGHTS

Increases and decreases between the original budget and the final amended budget are for refunds and other program specific distributions. Increases and decreases to individual operating appropriations are because of transfers between appropriations. The appropriations that received an actual increase or decrease and the amount of the increase or decrease are listed below.

#### DEPARTMENT OF REVENUE APPROPRIATION INCREASES

##### FISCAL YEAR 2004

(in thousands of dollars)

#### Motor Fuel Tax Refund

Distributions of Funds Accruing to the Motor Fuel Tax Fund	\$ 500
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#### State Highways and Transportation Department Fund

Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	500
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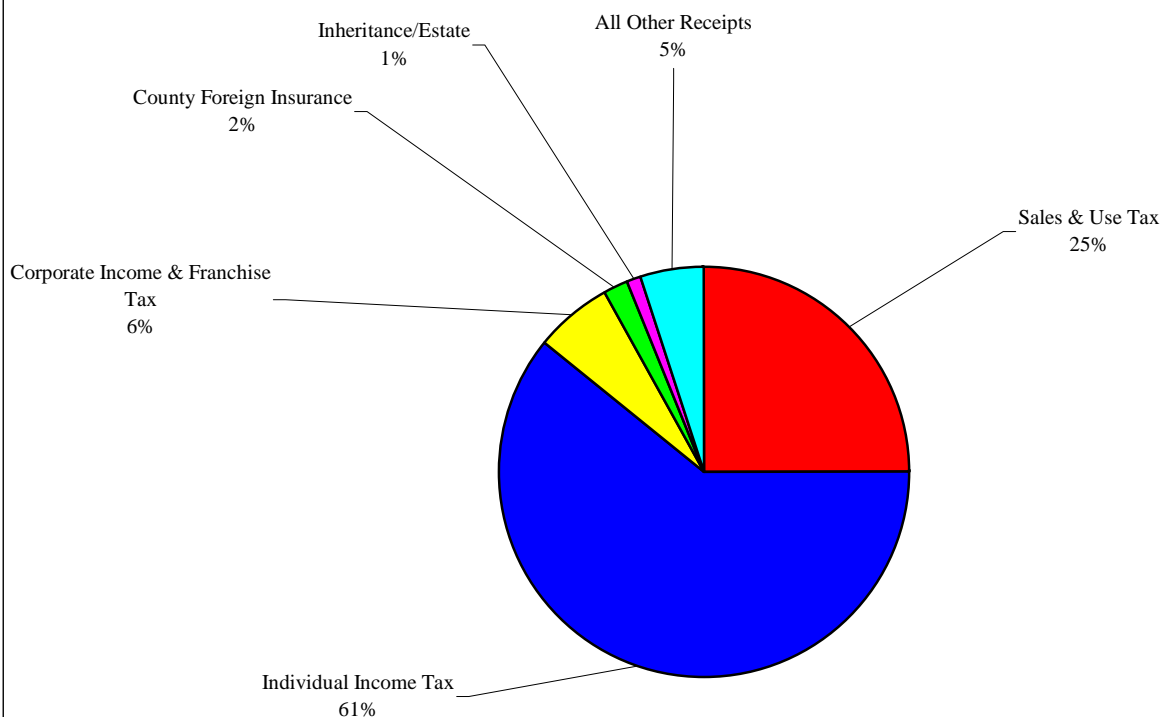
<b>Total Appropriation Increases</b>	\$ <u>1,000</u>
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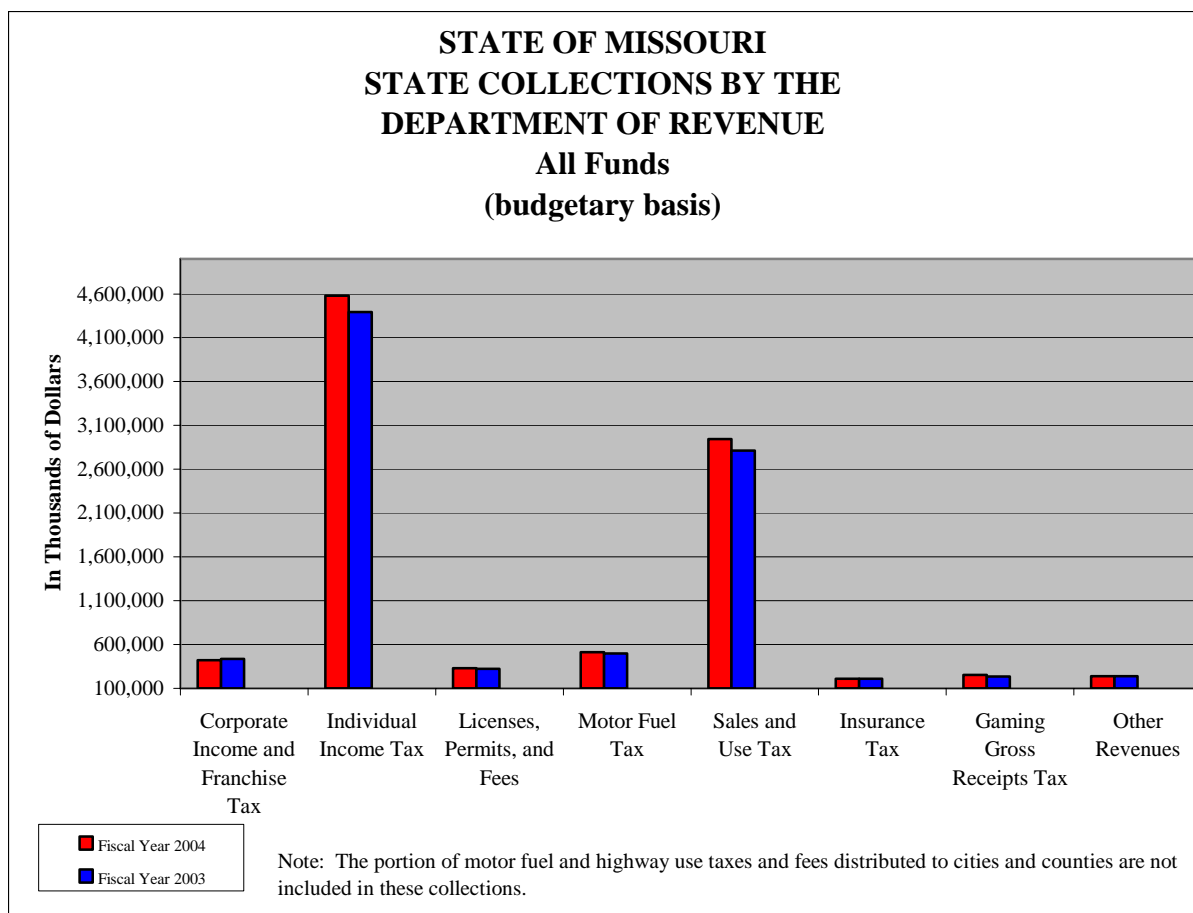


## DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Year 2004 General Fund collections increased by \$332 million or 5 percent (gross of refunds) over Fiscal Year 2003 collections. State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (department) totaled \$9.5 billion in Fiscal Year 2004, an increase of 4 percent over Fiscal Year 2003. The department collected 96 percent of the state's General Fund collections and 51 percent of all state funds' collections. The graph below shows the percent of state of Missouri General Fund collections by source. The graph on the next page shows department collections for all state funds.

### MISSOURI COLLECTIONS BY SOURCE General Fund Fiscal Year 2004 (budgetary basis)





## ECONOMIC FACTORS

The unemployment rate for the state of Missouri at June 30, 2004, was 5.2 percent, which is a decrease from a rate of 5.6 percent at June 30, 2003. This compares favorably to the national average unemployment rate at June 30, 2004, of 5.6 percent.

Inflationary trends were favorable in Fiscal Year 2004. Between June 2003 and June 2004, the national consumer price index rose 2.5 percent.

From July 2003 through November 2004, Missouri added 50,100 jobs, a 1.9 percent increase. Of these added jobs, 4,500 were manufacturing jobs. This increase ranks Missouri third in the nation in increased manufacturing jobs.

According to Missouri Economic Research and Information Center's (MERIC) "A Report on Missouri's Economic Conditions," Missouri also has strong export activity.

Missouri per capita income increased 2.6 percent in 2003 to \$29,252 (the latest data available). The national per capita income rose 2.3 percent to an average \$31,632, 8.1 percent higher than Missouri's. Out of the 50 states, Missouri ranks 19 in personal income, 34 in personal income growth, 30 in per capita income, and 26 in per capita income growth.

Quoting from MERIC's report, "Missouri employment growth is expected to continue to be strong. One forecast calls for 1.7 percent employment growth in Missouri in 2005... However, higher energy prices... would discourage consumers."

Missouri's taxable sales increased 4.6 percent in Fiscal Year 2004.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Missouri Department of Revenue's finances. Address questions concerning the information provided in this report or requests for additional financial information to the Missouri Department of Revenue, Financial and General Services Bureau, P.O. Box 475, Jefferson City, MO 65105-0475; telephone (573)751-7429; or e-mail [Adm\\_FGSB\\_Management@dor.mo.gov](mailto:Adm_FGSB_Management@dor.mo.gov).

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# Missouri Department of Revenue

## Basic Financial Statements



The basic statements provide the Missouri Department of Revenue's financial position and operating results.

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# Missouri Department of Revenue

## Department-Wide Financial Statements



**The department-wide financial statements consolidate and report on all of the Missouri Department of Revenue's nonfiduciary financial activities on an accrual basis of accounting.**

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Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF NET ASSETS  
JUNE 30, 2004**

	(in thousands of dollars)		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 29,492	(211)	29,281
Investments (Notes 1.E. & 3)	18,679	6	18,685
Accounts Receivables (Note 1.G.)	1,209,062	178	1,209,240
Interest Receivable (Note 1.F.)	15		15
Allowance for Doubtful Accounts (Note 1.G.)	(267,489)	(16)	(267,505)
Due from State Treasurer (Note 1.I.)	28,539		28,539
Internal Balances (Note 8)	742	(742)	0
Funds in Custody of State Treasurer (Note 1.J.)	46,382		46,382
Postage Inventory (Note 1.K.)	792	69	861
Supply Inventory (Note 1.K.)	684		684
License Plate and Tab Inventory (Note 1.K.)	5,359		5,359
Capital Assets (Net of Accumulated Depreciation) (Notes 1.L. & 4)	14,398	29	14,427
<b>Total Assets</b>	<b>\$ 1,086,655</b>	<b>(687)</b>	<b>1,085,968</b>
<b>LIABILITIES</b>			
Accounts Payable (Note 1.N.)	151	10	161
Accrued Payroll (Note 1.O.)	2,081	25	2,106
Bank Service Charges Payable (Note 1.P.)	6		6
Refunds Payable (Note 1.M.)	75,692		75,692
Due to Other Entities (Notes 1.J. & 1.Q.)	54,246		54,246
Due to State Treasurer (Note 1.I.)	941,743		941,743
Funds Held in Trust (Notes 1.J. & 1.R.)	8,377		8,377
Deferred Revenue (Note 1.S.)	1		1
Capital Leases Payable (including interest) (Notes 1.T., 5, & 7)	261		261
Compensated Absences (Notes 1.T., 6, & 7)	2,871	24	2,895
<b>Total Liabilities</b>	<b>\$ 1,085,429</b>	<b>59</b>	<b>1,085,488</b>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	\$ 14,137	29	14,166
Restricted for Inventory (Note 1.U.)	6,836	69	6,905
Unrestricted	(19,747)	(844)	(20,591)
<b>Total Net Assets</b>	<b>\$ 1,226</b>	<b>(746)</b>	<b>480</b>

Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	APPROPRIATIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:							
Administration	\$ 9,649		15	10,266	632		632
Taxation and Collection	44,146		4,564	41,583	2,001		2,001
Motor Vehicle and Drivers Licensing	34,619		1,193	33,381	(45)		(45)
Postage	5,505			7,550	2,045		2,045
City Distributions of Motor Fuel Tax	188,777			184,461	(4,316)		(4,316)
<b>Total Governmental Activities</b> (Notes 1.W. & 2.B.)	<b>\$ 282,696</b>	<b>0</b>	<b>5,772</b>	<b>277,241</b>	<b>317</b>	<b>0</b>	<b>317</b>
Business-Type Activities:							
Sales of Information	\$ 2,207	1,932				(275)	(275)
<b>Total Business-Type Activities</b>	<b>\$ 2,207</b>	<b>1,932</b>				<b>(275)</b>	<b>(275)</b>
<b>Total Primary Government</b>	<b>\$ 284,903</b>	<b>1,932</b>	<b>5,772</b>	<b>277,241</b>	<b>317</b>	<b>(275)</b>	<b>42</b>
General Revenues:							
Corporate Income Tax					\$ 351,848		351,848
Individual Income Tax					3,654,422		3,654,422
Licenses, Permits, and Fees					330,109		330,109
Motor Fuel Tax					740,996		740,996
Sales and Use Tax					2,732,378		2,732,378
Other Revenues					600,109		600,109
Operating Transfers In					742		742
<b>Total General Revenues</b> (Notes 1.V. & 2.B.)					<b>\$ 8,410,604</b>		<b>8,410,604</b>
Provision for Transmittal to State Treasurer					(8,409,864)		(8,409,864)
Provision for Transfers to Other Funds					(742)		(742)
Total General Revenues and Transmittals to State Treasurer					<b>\$ (2)</b>	<b>0</b>	<b>(2)</b>
Change in Net Assets					315	(275)	40
<b>Net Assets - Beginning</b>					<b>\$ 911</b>	<b>(471)</b>	<b>440</b>
<b>Net Assets - Ending</b>					<b>\$ 1,226</b>	<b>(746)</b>	<b>480</b>

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# Missouri Department of Revenue

## Governmental Fund Financial Statements



**The governmental fund financial statements report Missouri Department of Revenue governmental activities on a modified accrual basis of accounting. Also included is a reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the department-wide Statement of Activities.**

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# Major Fund Descriptions

## **GENERAL FUND**

The General Fund is the state of Missouri's primary operating fund. The Missouri Department of Revenue receives about half its operational funding from the General Fund.

## **MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

## **SCHOOL DISTRICT TRUST FUND**

The School District Trust Fund accounts for education (Proposition C) sales and use tax collections.

## **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**

The State Highways and Transportation Department Fund accounts for collections that are derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives about half its operational funding from this fund.

**DEPARTMENT OF REVENUE  
COMBINED BALANCE SHEET  
ALL GOVERNMENTAL FUND TYPES  
JUNE 30, 2004**

(in thousands of dollars)

	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAYS AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL	
						2004	2003
<b>ASSETS</b>							
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 9,139	128	2,368	7,120	9,883	28,638	24,020
Investments (Note 1.E. & 3)	6,254	8,285	1,179	1,541	1,420	18,679	16,991
Interest Receivable (Note 1.F.)	6	6	1	1	1	15	11
Appropriations Receivable						0	1
Accounts Receivable (Note 1.G.)	939,968	108,563	65,408	7,515	87,608	1,209,062	1,122,190
Allowance for Doubtful Accounts (Note 1.G.)	(226,320)		(21,686)		(19,483)	(267,489)	(176,792)
Due from Other Funds (Notes 1.H. & 8)				47,894		47,894	47,312
Due from State Treasurer (Note 1.I.)	31,308			165	4	31,477	86,195
Funds in Custody of State Treasurer (Note 1.J.)	46,382					46,382	41,106
Postage Inventory (Note 1.K.)	417			375		792	640
Supply Inventory (Note 1.K.)	234			450		684	718
License Plate and Tab Inventory (Note 1.K.)				4,927	432	5,359	2,633
<b>Total Assets</b>	\$ 807,388	116,982	47,270	69,988	79,865	1,121,493	1,165,025
<b>LIABILITIES</b>							
Accounts Payable (Note 1.N.)	\$ 30			121		151	788
Accrued Payroll (Note 1.O.)	1,082			982	17	2,081	2,065
Refunds Payable (Note 1.M.)	31,308			165	5	31,478	39,980
Bank Service Charges Payable (Note 1.P.)	3		1	1	1	6	6
Due to Other Entities (Notes 1.J & 1.Q.)	38,005	16,241				54,246	50,886
Due to Other Funds (Notes 1.H. & 8)		47,152				47,152	46,215
Due to State Treasurer (Note 1.I.)	351,649	69,691	32,811	64,069	45,705	563,925	602,960
Funds Held in Trust (Note 1.J. & 1.R.)	8,377					8,377	6,155
Deferred Revenue (Note 1.S.)	377,395	138	14,458		33,722	425,713	430,768
<b>Total Liabilities</b>	\$ 807,849	133,222	47,270	65,338	79,450	1,133,129	1,179,823
<b>FUND EQUITY</b>							
Fund Balance (Notes 1.U.)							
Reserved for Encumbrances	\$					0	0
Reserved for Inventory	651			5,753	432	6,836	3,990
Unreserved	(1,112)	(16,240)		(1,103)	(17)	(18,472)	(18,788)
<b>Total Fund Equity</b>	\$ (461)	(16,240)	0	4,650	415	(11,636)	(14,798)
<b>Total Liabilities and Fund Equity</b>	\$ 807,388	116,982	47,270	69,988	79,865		

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	\$ 14,398	17,654
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	(93,450)	(91,643)
Long-term liabilities not due and payable in the current period and, therefore, are not reported in the funds.	(3,132)	(3,697)
Revenues that are not measurable and available in the current period, and therefore, deferred in the funds (includes Due to the State Treasurer).	47,894	47,180
Intergovernmental transfers eliminated in the Statement of Net Assets.	47,152	46,215
<b>Net Assets of Governmental Activities.</b>	<b>\$ 1,226</b>	<b>911</b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAYS AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL	
						2004	2003
<b>REVENUES</b>							
Appropriations	\$ 50,647	188,500		47,386	11,856	298,389	285,406
Corporate Income Tax	170,811					170,811	81,503
Individual Income Tax	3,499,349				7,994	3,507,343	3,370,813
Licenses, Permits, and Fees	38,481			116,426	174,124	329,031	327,020
Motor Fuel Tax		740,497		0	361	740,858	699,092
Sales and Use Tax	1,725,521		651,267	44,097	259,277	2,680,162	2,607,290
Other Revenues	150,081	525	12	2	449,540	600,160	552,526
<b>Total (Notes 1.V. &amp; 2.D.)</b>	<b>\$ 5,634,890</b>	<b>929,522</b>	<b>651,279</b>	<b>207,911</b>	<b>903,152</b>	<b>8,326,754</b>	<b>7,923,650</b>
Provision for Transmittal to State Treasurer	\$ 5,584,243	741,022	651,279	160,525	891,297	8,028,366	7,638,245
<b>Net Revenues</b>	<b>\$ 50,647</b>	<b>188,500</b>	<b>0</b>	<b>47,386</b>	<b>11,855</b>	<b>298,388</b>	<b>285,405</b>
<b>EXPENDITURES</b>							
Personal Service	\$ 25,580			24,226	939	50,745	49,996
Expense and Equipment (Note 2.D.)	9,979			18,208	8,574	36,761	28,671
Article X Distributions						0	5,950
Commercial Drivers License Information System Fees				267		267	253
Problem Driver Point System				58		58	86
Payment of Dues to Multistate Tax Commission	162					162	157
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund		188,777				188,777	182,104
County Stock Insurance Tax						0	150
Fees to Counties and Collection Agency Fees	2,580					2,580	2,292
Payment of Fees to Counties for Liens	173					173	172
Contingency Payments	1,915					1,915	0
<b>Total Expenditures (Note 1.W. &amp; 2.D.)</b>	<b>\$ 40,389</b>	<b>188,777</b>	<b>0</b>	<b>42,759</b>	<b>9,513</b>	<b>281,438</b>	<b>269,831</b>
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	\$ 10,258	(277)	0	4,627	2,342	16,950	15,574
Lapsed Balances (Note 1.X.)	10,052	28		4,263	2,291	16,634	15,969
Excess of Revenues Over (Under) Expenditures	\$ 206	(305)	0	364	51	316	(395)
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In	\$			548,701		548,701	532,961
Operating Transfers Out		547,959				547,959	531,864
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>547,959</b>	<b>0</b>	<b>548,701</b>	<b>0</b>	<b>1,096,660</b>	<b>1,064,825</b>
Provision for Transfers to Other Funds		547,959		548,701		1,096,660	1,064,825
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 206	(305)	0	364	51	316	(395)
(Increase) Decrease in Reserve for Encumbrances	0	0	0	0	0	0	0
Net change in Unreserved Fund Balance	\$ 206	(305)	0	364	51	316	(395)
Fund Balance Unreserved - July 1, 2003 (Note 11)	(1,318)	(15,935)		(1,467)	(68)	(18,788)	(18,393)
<b>Fund Balance Unreserved - June 30, 2004</b>	<b>\$ (1,112)</b>	<b>(16,240)</b>	<b>0</b>	<b>(1,103)</b>	<b>(17)</b>	<b>(18,472)</b>	<b>(18,788)</b>

Unaudited

**DEPARTMENT OF REVENUE  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

Amounts reported for governmental activities in the Statement of Activities (page 16) are different from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types (page 19) because of the items listed below:

Net change in fund balances - total governmental funds (page 19)	\$ 316
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which depreciation/amortization exceeded capital outlays in the current period (excluding net of capital lease proceeds and purchases).	(884)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds (net of transmittal to the State Treasurer).	28,836
Refunds that reduce revenues in the Statement of Activities are not current financial liabilities and are not reported in the funds.	(44,214)
Elimination of lapse balance reported in the funds.	16,634
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
a. Net of accrued and used compensated absences	205
b. Net of purchased and used inventory	(938)
c. Net of capital lease proceeds and payments	360
<b>Change in net assets of governmental activities (page 16)</b>	<u><u>\$ 315</u></u>

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# Missouri Department of Revenue

## Proprietary Funds

### DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities to the State Highways and Transportation Department Fund.



**Proprietary funds account for business-type activities on an accrual basis of accounting. The DOR Information Fund is the Missouri Department of Revenue's only proprietary fund.**

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Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2004  
(in thousands of dollars)**

**DEPARTMENT OF REVENUE  
INFORMATION FUND**

**ASSETS**

Current Assets:

Cash and Cash Equivalents (Notes 1.D. & 3)	\$ (211)
Accounts Receivable (Note 1.G.)	178
Allowance for Doubtful Accounts (Note 1.G.)	(16)
Investments (Notes 1.E. & 3)	6
Postage Inventory (Note 1.K.)	<u>69</u>

Total Current Assets	<u>\$ 26</u>
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Noncurrent Assets:

Capital Assets: (Notes 1.L. & 4)	
Equipment and Software	\$ 381
Less Accumulated Depreciation	<u>(352)</u>

Total Noncurrent Assets	<u>\$ 29</u>
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<b>Total Assets</b>	<u><b>\$ 55</b></u>
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**LIABILITIES**

Current Liabilities:

Accounts Payable (Note 1.N.)	\$ 10
Accrued Payroll (Note 1.O.)	25
Compensated Absences (Notes 1.T., 6, & 7)	24
Due to Other Funds (Notes 1.H. & 8)	<u>742</u>

Total Current Liabilities	<u>\$ 801</u>
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Noncurrent Liabilities:

Total Noncurrent Liabilities	<u>\$ 0</u>
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<b>Total Liabilities</b>	<u><b>\$ 801</b></u>
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**NET ASSETS**

Invested in Capital Assets	\$ 29
Restricted for Inventory (Note 1.U.)	69
Unrestricted (Deficit) (Note 1.U.)	<u>(844)</u>

<b>Total Net Assets</b>	<u><b>\$ (746)</b></u>
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Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2004  
(in thousands of dollars)**

	DEPARTMENT OF REVENUE <u>INFORMATION FUND</u>
<b>OPERATING REVENUES</b>	
Sales of Information	<u>\$ 1,932</u>
<b>Total Operating Revenues</b>	<u>\$ 1,932</u>
<b>OPERATING EXPENSES</b>	
Personal Services	\$ 605
Expense and Equipment	838
Depreciation/Amortization Expense	<u>22</u>
<b>Total Operating Expenses</b>	<u>\$ 1,465</u>
<b>Operating Income</b>	<u>\$ 467</u>
<b>Total Nonoperating Revenues (Expenses)</b>	
Transfers to Other Funds (Note 8)	<u>\$ 742</u>
<b>Change in Net Assets</b>	<u>\$ (275)</u>
<b>Total Net Assets - Beginning</b>	<u>(471)</u>
<b>Total Net Assets - Ending</b>	<u><u>\$ (746)</u></u>

Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
JUNE 30, 2004  
(in thousands of dollars)**

DEPARTMENT OF REVENUE  
INFORMATION FUND

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash and Cash Equivalent Received from Sales of Information	\$ 2,008
Payments to Employees	(586)
Payments to Suppliers and General Revenue	<u>(844)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 578</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Net Transfers to Other Funds	\$ (965)
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>\$ (965)</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of Capital Assets	
Capital Lease Payments (and Interest)	
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>\$ 0</u>

Net increase (decrease) in cash and cash equivalents	(387)
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<b>Cash and Cash Equivalents - Beginning</b>	\$ 176
<b>Cash and Cash Equivalents - Ending</b>	<u><u>\$ (211)</u></u>

**Reconciliation of Operating Income to Net Cash Provided (Used) by  
Operating Activities:**

Operating Income	\$ 467
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	22
Net Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	11
Increase (Decrease) in Allowance for Doubtful Accounts	(2)
(Increase) Decrease in Cash and Investments Held in Agency Funds	(2)
(Increase) Decrease in Inventories	90
Increase (Decrease) in Capital Assets and Accumulated Depreciation	(37)
Increase (Decrease) in Accrued Payroll	20
Increase (Decrease) in Accounts Payable	(2)
Increase (Decrease) in Liability for Compensated Absences	23
Increase (Decrease) in Due to Other Funds	(223)
(Increase) Decrease in Beginning Cash Balance	(64)
(Increase) Decrease in Net Assets	<u>275</u>

<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 578</u></u>
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# Missouri Department of Revenue

## Fiduciary Funds



**The Missouri Department of Revenue's (department) fiduciary funds are all agency funds. The agency funds account for money that the department collects for other entities.**

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Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF AGENCY FUNDS  
AND CHANGES IN AGENCY FUNDS  
ASSETS AND LIABILITIES  
JUNE 30, 2004**  
(in thousands of dollars)

	<u>BALANCE JULY 1, 2003</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2004</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 17,516	2,883,020	(2,885,845)	14,691
Interest Receivable	143	1,289	(1,278)	154
Accounts Receivable	204,786	25,147	(2,639)	227,294
Allowance for Doubtful Accounts	(27,300)	(6,875)		(34,175)
Investments, at Fair Value:				
U.S. Treasury and Agency Securities	193,964	530,707	(512,313)	212,358
Safety Responsibility Securities	2,649	829	(573)	2,905
<b>Total Assets</b>	<b>\$ <u>391,758</u></b>	<b><u>3,434,117</u></b>	<b><u>(3,402,648)</u></b>	<b><u>423,227</u></b>
<b>LIABILITIES</b>				
Bank Service Charges Payable	\$ 24	335	(332)	27
<b>Total Liabilities</b>	<b>\$ <u>24</u></b>	<b><u>335</u></b>	<b><u>(332)</u></b>	<b><u>27</u></b>
<b>NET ASSETS</b>				
Held in Trust	<b>\$ <u>391,734</u></b>	<b><u>3,433,782</u></b>	<b><u>(3,402,316)</u></b>	<b><u>423,200</u></b>

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# Missouri Department of Revenue

## Notes to the Financial Statements



The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

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# **Department of Revenue**

## **Notes to the Financial Statements**

### **For Year Ended June 30, 2004**

The accounting methods and procedures adopted by the Missouri Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

#### **NOTE 1.**

#### **SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Reporting Entity**

The department is a component unit of the state of Missouri. The reporting entity includes three divisions for which the Director of Revenue is financially accountable. Exclusion of such divisions would cause the reporting entity's financial statements to be misleading and incomplete. The department excludes the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent. The state of Missouri blends the department's financial data into the primary government's financial statements.

##### **B. Department-Wide and Fund Financial Statements**

The department-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the department. The effect of interfund activity has been removed from these statements. The department's government activities are supported by appropriations. These are reported separately from business-type activities. The department's business-type activities are reported in one fund which receives fees for sales of information.

Program revenues on the Statement of Activities include charges to customers for sales of information, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular function, and appropriations. Taxes and fees that the department collects are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The fiduciary funds are excluded from the department-wide statements. Major individual funds are reported as separate columns in the governmental fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The department-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the department considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for the following:

- Fixed assets are reported as expenditures when acquired;
- Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid;
- Inventories are recorded as expenditures when purchased; and
- Lease purchase payments are recorded as expenditures when paid.

In the governmental fund financial statements, corporate and individual income tax, some licenses, permits, fees, motor fuel tax, sales and use tax, and some other revenue are all considered to be susceptible to accrual. Therefore, they have been recognized as revenues of Fiscal Year 2004 even though the department may have collected them during the lapse period of Fiscal Year 2005. All other revenue items are considered to be measurable and available only when the department receives the money.

The department reports the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and State Highways and Transportation Department Fund as major funds. These are classified as governmental funds.

The department has one proprietary fund, the Department of Revenue (DOR) Information Fund. It receives fees the department charges for the sales of its information and publications. These fees are classified as operating revenue in the financial statements. Operating expenses consists of sales and service, administrative costs, and depreciation expense on capital assets. Nonoperating expenses are transfers to the State Highways and Transportation Department Fund.

The other fund type the department reports is fiduciary funds which are all agency funds. The department's agency funds account for collections made for other states and provinces, Missouri cities, counties, and school districts, and other organizations.

The department follows private-sector accounting and financial reporting standards issued prior to December 1, 1989, for the department-wide, DOR Information Fund, and fiduciary fund financial statements if those standards do not conflict with the Governmental Accounting Standards Board's (GASB) guidance. The department follows GASB, and not private-sector, standards issued after December 1, 1989.

The department reports all revenue it collects (taxes and licenses, permits, and fees) as general revenue in the department-wide Statement of Activity. Upon collection, the department transmits all revenues to the Missouri State Treasurer. The department does not have authority to use these revenues to support department operations.

**D. Cash and Cash Equivalents**

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

**E. Investments**

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at fair value. The department's contracted bank manages the investments in accordance with an agreement entered in September 2002. The investments are expected to be held to maturity, and their term length ranges from three months to one-year. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments.

According to generally accepted accounting principles, the department reports the portions of agency fund assets held at June 30 for other agency and governmental funds in those funds.

**F. Interest Receivable**

Interest receivable represents accrued interest on investment securities.

**G. Accounts Receivable**

Accounts receivable are due from taxpayers and are derived primarily from taxes, interest, penalties, or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, and motor fuel and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2004, the tax revenue estimate was approximately \$450 million.

Receivables to the General Fund are 25 percent corporate income tax, 45 percent individual income tax, 24 percent sales and use tax, and 6 percent all other revenue. Receivables to the Motor Fuel Tax Fund are all motor fuel tax. Receivables to the School District Trust Fund are all sales and use tax. Receivables to the State Highways and Transportation Department Fund are 27 percent sales and use tax, 72 percent license, permits, and fees, and the rest are due from the Motor Fuel Tax Fund and DOR Information Fund. The remaining receivables in the nonmajor governmental funds are 11 percent licenses, permits, and fees, 81 percent sales and use tax, and 8 percent all other revenue.

#### **H. Internal Balances/Due to and Due from Other Funds**

The internal balances reported on the department-wide Statement of Net Assets represents the amount the DOR Information Fund owes the General Fund and/or the State Highways and Transportation Department Fund.

Due to and due from other funds reported in the fund financial statements represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

#### **I. Due to and Due from State Treasurer**

Amounts reported as due to the State Treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) to the State Treasurer when received. Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability.

#### **J. Funds in Custody of State Treasurer**

Funds in custody of the State Treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

#### **K. Inventory**

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation. In the department-wide statements, inventories are expensed as used. In the governmental fund financial statements they are

recognized as expenditures when purchased using the purchase method. Inventories on-hand at fiscal year end are recorded on the governmental fund financial statements as a reserve of fund balance.

## **L. Capital Assets**

Capital assets include furniture, equipment, and software. They are reported in the applicable governmental or business-type activities column of the department-wide Statement of Net Assets. The department follows the Missouri State Auditor's definition of a capital asset, which is an asset that costs more than \$1,000 with a useful life of more than one year. The department depreciates/amortizes capital assets using the straight line method over the estimated average useful lives stated below.

<b>DEPARTMENT OF REVENUE ESTIMATED USEFUL LIVES</b>		
<b>Assets</b>	<b>Years</b>	
Vehicles	5	
Furniture	10	
Office Equipment	5	
Computer Equipment/Software	3	
Personal Computer Software	10	(developed in-house)
Mainframe Software	12	(developed in-house)

Capital assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. In the governmental fund financial statements, capital assets are reported as expenditures when purchased.

## **M. Refunds Payable**

Refunds payable consist of amounts owed for overpayment of individual and corporate income tax, corporate franchise tax, sales and use tax, insurance premium tax, estate tax, motor fuel tax, workers' compensation, overpayments, and errors.

## **N. Accounts Payable**

Accounts payable amounts are owed to vendors for goods and services.

## **O. Accrued Payroll**

Accrued payroll represents amounts paid in the subsequent fiscal year for the last pay period of the current fiscal year.

## **P. Bank Service Charges Payable**

Bank service charges payable are charges accrued in agency fund bank accounts at fiscal year end but not yet paid.



**Q. Due to Other Entities**

The amount due to other entities includes cash and transient employer bonds held by the State Treasurer, fees owed for collection services, and motor fuel tax distributions owed to local governments.

**R. Funds Held in Trust**

Funds held in trust on the Statement of Net Assets and Combined Balance Sheet represent income tax and the 3 percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

**S. Deferred Revenues**

On the department-wide statements, deferred revenues are amounts collected at or before June 30, but earned the subsequent year. The deferred revenue amounts on the department-wide statements are \$1,000.

Deferred revenues in the governmental fund statements are unearned revenue plus accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria (tax and fee delinquencies). Therefore, such amounts are reported within the accompanying financial statements as an asset and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized.

On the governmental fund statements revenues have been offset \$604 million within the General Fund, \$138,000 within the Motor Fuel Tax Fund, \$36 million within the School District Trust Fund, and \$53 million in all other funds. These amounts are measurable but not available. The availability period for the state of Missouri is 60 days.

**T. Long-Term Debt**

Long-term obligations of the department consist of compensated absences and lease/purchase obligations. Long-term liabilities financed by governmental funds are not reported in the governmental fund statements but are reported on the department-wide statements.

**Compensated absences** represent accumulated unpaid vacation and compensatory time in the department-wide and DOR Information Fund financial statements and are accrued when incurred. In the governmental fund statements, these amounts are not accrued but are recorded as expenditures when paid.

**Lease/purchase obligations** include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund. They are reported as liabilities in the department-wide statements and the current fiscal year proceeds as other financing sources in the governmental fund statements.

**U. Fund Balance**

The difference between assets and liabilities is reported as net assets on the department-wide, proprietary, and fiduciary fund financial statements and as fund balance on the governmental fund financial statements.

The negative unreserved fund balances in the governmental fund statements represent liabilities that were paid from Fiscal Year 2005 appropriations. The reserved fund balances represent the portion of fund balance not available for expenditure. The amounts presented as negative fund balances at June 30, 2004, resulted from the liabilities as shown below.

The reserved fund balance includes the following two accounts.

**Reserved for Encumbrances** is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

**Restricted/Reserved for Inventory** is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

<b>DEPARTMENT OF REVENUE</b>	
<b>DEFICIT FUND BALANCE</b>	
(in thousands of dollars)	
<b>General Fund</b>	
Travel	\$21
Fuel and Utilities	3
Business & Professional Services	5
Accrued Payroll	1,083
<b>Total</b>	<b>\$1,112</b>
<b>State Highways &amp; Transportation Department Fund</b>	
Travel	\$13
Fuel and Utilities	11
Supplies	58
Business & Professional Services	39
Accrued Payroll	982
<b>Total</b>	<b>\$1,103</b>
<b>Motor Fuel Tax Fund</b>	
Motor Fuel Tax Distributions	\$16,240
<b>All Other Funds</b>	
	\$17

**V. Revenues/Refunds**

Revenues are reported net of uncollectible accounts of \$267 million in the department-wide Statement of Activity and in the governmental fund statements, \$226 million for the General Fund, \$22 million for the School District Trust

Fund, and \$19 million for all other funds. In addition, revenues are reported net of refunds of \$1.2 billion in the department-wide Statement of Activities and the governmental fund statements, \$1.1 billion for the General Fund, \$9.6 million for the Motor Fuel Tax Fund, \$1.5 million for the State Highways and Transportation Department Fund, and \$888,000 for all other funds.

**W. Expenses/Expenditures/Refunds**

Expenses/Expenditures are reported net of revenue overcollections (refunds).

**X. Lapsed Balances**

Lapsed balances is a budgetary account. It represents unspent department appropriations on the governmental fund financial statements. The department does not have authority to spend funds representing lapsed balances.

**NOTE 2.**  
**RECONCILIATION OF DEPARTMENT-WIDE TO FUND**  
**FINANCIAL STATEMENTS AND BUDGETARY TO GAAP BASIS**

**A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Department-Wide Statement of Net Assets**

The governmental fund Combined Balance Sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the department-wide Statement of Net Assets. One element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The details of this \$3.1 million difference are listed below.

**DEPARTMENT OF REVENUE**  
**LONG-TERM LIABILITIES**  
(in thousands of dollars)

Compensated Absences	\$2,871
Capital Leases	261
<b>Net Long-Term Liability Adjustment to</b>	
<b>Decrease Fund Balance–Total</b>	
<b>Governmental Funds to Arrive at Net</b>	
<b>Assets–Governmental Activities</b>	<b>\$3,132</b>

**B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Department-Wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as

reported in the department-wide Statement of Activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures, but the Statement of Activities allocates the cost of those assets over their estimated useful lives as depreciation/amortization expense. The details of this \$884,000 difference are listed below.

<b>DEPARTMENT OF REVENUE</b>	
<b>CAPITAL OUTLAY LESS DEPRECIATION/AMORTIZATION EXPENSE</b>	
(in thousands of dollars)	
Depreciation/Amortization Expense	\$ 3,893
Capital Outlay	<u>(3,009)</u>
<b>Net Capital Outlay Adjustment to</b>	
<b>Decrease Net Changes in Fund Balances –</b>	
<b>Total Governmental Funds to Arrive at</b>	
<b>Changes in Net Assets of Governmental</b>	
<b>Activities</b>	<u>\$ 884</u>

Another element of that reconciliation states that some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Net compensated absences of (\$205,000), net inventory usage of \$938,000, and capital lease obligation principal payments of (\$360,000) make up the difference.

### **C. Budgetary Data**

The department's annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level, the legal level of budgetary control. Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next legislative session by the same process used for original appropriations.

**D. Budgetary to GAAP Basis Reconciliation**

The Schedule of Reconciliation of Budget to Generally Accepted Accounting Principles (GAAP) on page 48 provides a reconciliation of appropriations and expenditures shown on the Schedules of Appropriations and Expenditures - Budget to Actual on pages 44 through 47 to revenues and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

**NOTE 3.  
DEPOSITS AND INVESTMENTS**

The Governmental Accounting Standards Board (GASB) issued Statement No. 40, Deposit and Investment Risk Disclosures, in March 2003. Statement No. 40 modifies Statement No. 3's disclosure requirements related to investment risks. These risks are credit risk including custodial credit risk and concentrations of credit risk, interest rate risk, and foreign currency risk. The Statement also modifies disclosure requirements for deposit risks which are custodial credit risk and foreign currency risk. The requirements of the new Statement are effective for reporting periods beginning after June 15, 2004. The GASB encourages early implementation. The department chose to implement in Fiscal Year 2003.

**A. Deposits**

Article IV, Section 15 of the Constitution of Missouri requires the department to hold nonstate funds. For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve Bank joint custody account or by a third party custodian. Administrative Rule 12 CSR 10-43.030 governs the type of collateral securities the department may accept.

**B. Investments**

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities which are in the department's name. The department's contracted bank guarantees no loss of principal or interest to the department. At June 30, 2004, investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of Boston. The joint custody account requires that department personnel release securities which are in the department's name. The type of securities the department may invest is governed by Administrative Rule 12 CSR 10-43.020.

Allowable investment securities are United States Treasury bills, notes, and bonds, securities of the Federal National Mortgage Association (FNMA), Student Loan Marketing Association (SLMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation, (FHLMC), and Federal Farm Credit System (FFCS), and repurchase and reverse repurchase agreements secured by one of the securities listed previously.

Safety responsibility securities are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe. At June 30, 2004, the value of these securities was \$2.9 million.

<b>DEPARTMENT OF REVENUE</b> <b>DEPOSITS AND INVESTMENT AMOUNTS</b> (in thousand of dollars)			
<b>Deposits/ Investment Type</b>	<u>Fair Value</u>	<u>Maturity</u>	<u>Credit Rating</u>
<b>Deposits:</b>	\$		
Contracted Bank	10,761		
Collection Accounts	31,481		
<b>Total Deposits</b>	<u>\$ 42,242</u>		
<b>Investments:</b>			
Repurchase Agreements:			
USTN	\$ 119,373	July 1, 2004	Aaa
USTB	60,306	July 1, 2004	Aaa
<b>Total Repurchase Agreements</b>	<u>\$ 179,679</u>		
FNMA	12,422	November 9, 2004	Aaa
FHLB	21,493	July 6, 2004	Aaa
FHLMC	7,498	July 13, 2004	Aaa
FHLMC	9,981	August 17, 2004	Aaa
<b>Total Term Securities</b>	<u>\$ 51,394</u>		
<b>Total Department of Revenue Investments</b>	<u>\$ 231,073</u>		

At June 30, 2004, the department's investments were allocated 5.4 percent in FNMA, 7.5 percent in FHLMC, 9.3 percent in FHLB securities, 77.8 percent in UST securities.

The Statement of Net Assets and the Combined Balance Sheet also includes \$37 million for sales and use tax bonds, \$234,000 for protested income tax, \$8 million for protested sales and use tax, and \$755,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2004, these funds were invested as shown below. The State Treasurer's investments were secured with securities held by the State Treasurer or by her agent in the State Treasurer's name.

**STATE TREASURER INVESTMENTS**

(in thousands of dollars)

	Market Value
Certificates of Deposit	\$ 6,493
Repurchase Agreements	25,974
U.S. Treasury and Agency Securities	5,566
Commercial Paper	8,349
<b>Total</b>	<b>\$ 46,382</b>

The State Treasurer's agency investments included 14 percent of total investments in FHLB, 17 percent in FHLMC, and 15 percent in FNMA.

**NOTE 4.**  
**CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2004, follows.

<b>DEPARTMENT OF REVENUE CHANGES IN CAPITAL ASSETS</b>				
(in thousands of dollars)				
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Furniture, Equipment, Purchased Software	\$ 22,875	1,041	2,790	21,126
Software (developed in-house)	62,149	1,968	(3)	64,120
Less Accumulated Depreciation/Amortization	(67,370)	(3,893)	(415)	(70,848)
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 17,654</b>	<b>(884)</b>	<b>2,372</b>	<b>14,398</b>
<b>DOR Information Fund Activities:</b>				
Furniture, Equipment, Purchased Software	\$ 396		15	381
Less Accumulated Depreciation/Amortization	(329)	(23)		(352)
<b>Business Activities Capital Assets, Net</b>	<b>\$ 67</b>	<b>(23)</b>	<b>15</b>	<b>29</b>

Depreciation/Amortization expense by function is shown below.

<b>DEPARTMENT OF REVENUE</b> <b>DEPRECIATION/AMORTIZATION EXPENSE</b> (in thousands of dollars)	
<b>Governmental Activities:</b>	
Administration	\$ 396
Taxation and Collection	1,397
Motor Vehicle and Drivers Licensing	<u>2,099</u>
<b>Total Depreciation/Amortization Expense – Governmental Activities</b>	<b>\$ <u>3,892</u></b>
<b>DOR Information Fund Activities:</b>	
<b>Total Depreciation/Amortization Expense – Business-Type Activities</b>	<b>\$ <u>22</u></b>

## NOTE 5. LEASING OBLIGATIONS

### A. Capital Leases

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, “Accounting for Leases” requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). Therefore, the liability represents the net present value of the remaining lease/purchase agreements.

The General Fund and/or the State Highways and Transportation Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

Capital leases and the related assets are not reported on the fund financial statements of governmental type funds. Capital leases of the department are reported on the department-wide statements as long-term liabilities along with related assets.



The assets acquired through capital leases are shown below.

<b>DEPARTMENT OF REVENUE CAPITAL LEASE ASSETS</b> (in thousands of dollars)	
	Governmental Activities
<b>Asset:</b>	
360 Gateway PCs	\$ 274
240 IBM Laptops	557
Less: Accumulated Depreciation/Amortization	(466)
<b>Total Capital Lease Assets</b>	<b>\$ 365</b>

A summary of the future minimum lease payments for capital leases is shown below.

<b>DEPARTMENT OF REVENUE FUTURE MINIMUM LEASE PAYMENTS</b> (in thousands of dollars)	
Fiscal Year Ending June 30,	Governmental Activities
2005	\$157
2006	104
2007	
2008	
<b>Total Minimum Lease Payments</b>	<b>\$261</b>
Less: Amount Representing Interest	22
<b>NPV of Minimum Lease Payments</b>	<b>\$239</b>

The department's business activities did not have any capital leases at June 30, 2004.

## B. Operating Leases

The department, through the Office of Administration (OA), enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. However, at the

end of Fiscal Year 2005, OA will cancel several of the department's leases because of branch office closings. OA has responsibilities for the payment of operating lease obligations.

## NOTE 6. COMPENSATED ABSENCES

The state of Missouri's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 29,041 days. At June 30, 2004, accumulated leave was 29,033 days. This would require approximately \$2.8 million to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2004, was 168 days. This would require approximately \$14,000 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department. The department will pay the majority of compensated absences from the General Fund and the State Highways and Transportation Department Fund.

## NOTE 7. CHANGES IN LONG TERM LIABILITY

The following is a summary of changes in long-term liability for the year ended June 30, 2004.

<b>DEPARTMENT OF REVENUE CHANGES IN LONG-TERM LIABILITY</b> (in thousands of dollars)				
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Compensated Absences	\$3,076	3,704	3,909	2,871
Capital Leases	621		360	261
<b>Governmental Activities Long-term Liabilities:</b>	<u>\$3,697</u>	<u>3,704</u>	<u>4,269</u>	<u>3,132</u>
<b>DOR Information Fund Activities:</b>				
Compensated Absences	\$ 1	31	8	24
<b>DOR Information Fund Long-Term Liabilities:</b>	<u>\$ 1</u>	<u>31</u>	<u>8</u>	<u>24</u>

The Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities provides a line item of the net effect of \$360,000 for lease proceeds received during Fiscal Year 2004 (increases) and lease principal payments (decreases). Capital leases are capitalized and depreciated in the department-wide statements, but proceeds are treated as other financing sources and principal payments as expenditures in the governmental fund statements. The reconciliation also provides the net effect of (\$205,000) of compensated absences accruals (increases) and payments (decreases). Compensated absences accruals are treated as expenses in the department-wide statements. Expenses for compensated absences in the governmental fund statements are actual payments for usage during the fiscal year.

### **NOTE 8.**

### **INTERFUND RECEIVABLES AND PAYABLES**

A summary of interfund receivables and payables at June 30, 2004, is shown below.

<b>DEPARTMENT OF REVENUE</b>		
<b>INTERFUND BALANCES</b>		
(in thousands of dollars)		
<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
State Highways and Transportation Department Fund	DOR Information Fund	\$ 742
	Motor Fuel Tax Fund	47,152
<b>Total Interfund Balances</b>		<b>\$ 47,894</b>

Section 32.067, RSMo requires the department to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund moneys derived from highway related sales of information. Section 226.200, RSMo, requires the department to transfer taxes on motor vehicle fuels to the State Highways and Transportation Department Fund. The department deposits motor fuel taxes to the Motor Fuel Tax Fund initially.

### **NOTE 9.**

### **RISK MANAGEMENT**

In accordance with Section 105.711, RSMo, the State Legal Expense Fund provides for the payment of any claim against the state of Missouri or any of its agencies pursuant to Section 537.600, RSMo.

## **NOTE 10.**

### **EMPLOYEE FRINGE BENEFITS**

Employees are covered by the Missouri State Employees' Plan (MSEP) Retirement System (MOSERS), the Social Security System (OASDHI), and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates OA the money to pay department's employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2004, the cost to the state of Missouri for department employees' fringe benefits was approximately \$20.8 million. Of this amount, \$6 million represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

MOSERS has two benefit structures known as MSEP (closed plan) and MSEP2000 (new plan). Under MSEP, normal retirement age is 65 if active with four years of service, if not active with five years of service. Employees may retire at age 60 with 15 years of service. Employees may retire at age 55 with 10 years of service and receive reduced benefits. Employees may retire at age 48 with full benefits if their combined age and years of service equal 80 (Rule of 80). Under MSEP2000, employees may retire under the Rule of 80 or at 62 with five years of service. They may retire with reduced benefits at age 57 with five years of service.

Fiscal Year 2004 payroll for all employees of the department was \$51.7 million. Of this amount, \$51.7 million was eligible payroll under the MOSERS retirement plan.

For employees hired prior to August 28, 1997, pension cost of living adjustments (COLA's) are provided annually based on 80 percent of the change in the Consumer Price Index (CPI) with a floor of 4 percent and a ceiling of 5 percent, until the cumulative amount of COLA's equal 65 percent of the original benefit, thereafter the 4 percent floor is eliminated. For members hired on or after August 28, 1997, COLA's are provided annually based on 80 percent of the change in the CPI up to a maximum rate of 5 percent. Qualified, terminated-vested members may make a one-time election to receive the present value of benefit in a lump sum payment. To qualify, an employee must have terminated with at least five, but less than 10 years of service, be less than age 60, and have a benefit present value of less than \$10,000.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan. Qualifying vested employees may continue medical coverage as well as life insurance and long-term disability benefits (if applicable) after leaving the department.

Senate Bill 248, passed by the Missouri General Assembly and signed by the Governor in 2003, provided a health care retirement incentive for employees who retired between February 1, 2003, and September 1, 2003. Employees who retired during this time period may continue medical coverage for themselves and any eligible dependents at the active employee cost.

Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

#### **NOTE 11.**

### **PRIOR PERIOD ADJUSTMENTS AND REPORTING CHANGES**

Fiscal Year 2003 ending compensated absences and capital leases balances as reported in the Fiscal Year 2003 Comprehensive Annual Financial Report (CAFR) have been restated to correct calculation mistakes and to accurately report Fiscal Year 2004 beginning balances.

Cash and cash equivalents and unrestricted net assets were adjusted \$64,000 in the proprietary fund statements and in the proprietary activities on the department-wide statements and \$854,000 in the governmental activities on the department-wide statements for balancing purposes. The amounts were determined to be immaterial.

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# Missouri Department of Revenue

## Required Supplementary Information Budgetary Comparison Schedules



The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and other major funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**GENERAL FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>Division of Administration</b>										
Personal Service	\$ 3,131	3,470	94	3,338	38	3,288	3,288	96	3,191	1
Expense and Equipment	2,870	2,909	9	2,891	9	3,604	3,604	503	3,077	24
<b>Total</b>	\$ 6,001	6,379	103	6,229	47	6,892	6,892	599	6,268	25
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 150	150	4	146	0	162	162	34	127	1
Expense and Equipment	14	14	0	14	0	16	16	1	13	2
<b>Branch Offices</b>										
Personal Service						44	44	3	41	0
Expense and Equipment						5	5	1	3	1
<b>Total</b>	\$ 164	164	4	160	0	227	227	39	184	4
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 24,944	23,423	748	22,089	586	24,371	24,371	2,209	21,976	186
Expense and Equipment	6,531	7,674	196	7,288	190	5,827	5,827	523	5,057	247
Fees to Counties & Collection Agency Fees	2,728 E	2,728 E		2,580	148	2,728 E	2,728 E	353	2,292	83
Payment of Fees to Counties for Liens	200	200		173	27	200	200	28	172	0
Payment of Dues to the										
Multistate Tax Commission	163	163		162	1	175	175	18	157	0
Contingency Payments	1,915	1,915		1,915	0					
Contract Auditors	400	400			400					
Tax Data Matching	7,600	7,600	7,600		0					
<b>Total</b>	\$ 44,481	44,103	8,544	34,207	1,352	33,301	33,301	3,131	29,654	516
Refunds for Overpayment of Tax	\$ 1,201,800 E	1,201,800 E	85,600	1,075,035	41,165	1,110,600 E	1,160,400 E		1,160,194	206
Article X Distributions						5,950	5,950		5,950	0
County Stock Insurance Tax						150 E	150 E		150	0
<b>General Fund Total</b>	\$ 1,252,446	1,252,446	94,251	1,115,631	42,564	1,157,120	1,206,920	3,769	1,202,400	751

Appropriations designated with an "E" represent open-ended appropriations.



Unaudited

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**MOTOR FUEL TAX FUND AND**  
**SCHOOL DISTRICT TRUST FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>MOTOR FUEL TAX FUND</b>										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		53	105	16 E	76 E		58	18
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,500 E		188,472	28	188,000 E	188,000 E		181,562	6,438
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 188,158</b>	<b>188,658</b>	<b>0</b>	<b>188,525</b>	<b>133</b>	<b>188,016</b>	<b>188,076</b>	<b>0</b>	<b>181,620</b>	<b>6,456</b>
<b>SCHOOL DISTRICT TRUST FUND</b>										
No appropriations budgeted to the Department of Revenue	\$									
<b>School District Trust Fund Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Appropriations designated with an "E" represent open-ended appropriations.

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND</b>										
<b>Division of Administration</b>										
Personal Service	\$ 4,623	4,871	139	4,673	59	5,113	5,113	68	4,804	241
Expense and Equipment	6,432	6,357	193	4,144	2,020	5,927	5,927	133	5,482	312
<b>Total</b>	<b>\$ 11,055</b>	<b>11,228</b>	<b>332</b>	<b>8,817</b>	<b>2,079</b>	<b>11,040</b>	<b>11,040</b>	<b>201</b>	<b>10,286</b>	<b>553</b>
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 18,857	17,945	566	17,355	24	13,162	13,162	639	12,523	0
Expense and Equipment	13,522	14,547	406	14,134	7	13,364	13,364	434	12,922	8
Commercial Drivers License										
Information System Fees	275	275	8	267	0	275	275		253	22
Problem Driver Point System	60	60	2	58	0	181	181		86	95
<b>Branch Offices</b>										
Personal Service						4,616	4,616		4,609	7
Expense and Equipment						607	607		606	1
<b>Total</b>	<b>\$ 32,714</b>	<b>32,827</b>	<b>982</b>	<b>31,814</b>	<b>31</b>	<b>32,205</b>	<b>32,205</b>	<b>1,073</b>	<b>30,999</b>	<b>133</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 2,463	2,451	74	2,202	175	2,147	2,147	64	1,941	142
Expense and Equipment	605	330	18	291	21	718	718	22	362	334
Contingency Payments	550	550	550		0					
<b>Total</b>	<b>\$ 3,618</b>	<b>3,331</b>	<b>642</b>	<b>2,493</b>	<b>196</b>	<b>2,865</b>	<b>2,865</b>	<b>86</b>	<b>2,303</b>	<b>476</b>
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	\$ 1,148 E	1,648 E	34	1,493	121	2,148 E	1,448 E		1,264	184
Refunds of Motor Fuel Tax	19,219 E	19,219 E	577	9,612	9,030	44,219 E	19,219 E		9,622	9,597
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 67,754</b>	<b>68,253</b>	<b>2,567</b>	<b>54,229</b>	<b>11,457</b>	<b>92,477</b>	<b>66,777</b>	<b>1,360</b>	<b>54,474</b>	<b>10,943</b>

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**AGENCY FUND**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
2004					2003					
Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	
<b>Debt Offset Escrow</b>										
Debt Offset Refunds										
\$ 250 E	305		288	17	\$ 250 E	277		277	0	
<b>Total</b>	<b>305</b>	<b>0</b>	<b>288</b>	<b>17</b>	<b>250</b>	<b>277</b>	<b>0</b>	<b>277</b>	<b>0</b>	

Appropriations designated with an "E" represent open-ended appropriations.

Sections 143.782 through 143.788, RSMo, allows the Department of Revenue (department) to offset individual income tax refunds to satisfy any debt in excess of \$25 if requested by any state or federal agency. The department places offset monies in the Debt Offset Escrow Fund to allow the taxpayer to contest the offset within 30 days of receipt of notice. If the debtor fails to contest the offset or there is a ruling in favor of the state or federal agency, the appropriate agency transfers funds from the escrow account to the applicable fund(s). The department's Debt Offset Refund appropriation and expenditures represent offsets applied to motor vehicle and driver license bad debts.

**DEPARTMENT OF REVENUE**  
**SCHEDULE OF RECONCILIATION OF BUDGET TO GAAP**  
**GENERAL FUND, MOTOR FUEL TAX FUND, SCHOOL DISTRICT TRUST FUND, AND**  
**STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**  
**FOR YEAR ENDED JUNE 30, 2004**

	(in thousands of dollars)			
	General Fund	Motor Fuel Tax Fund	School District Trust Fund	State Highways and Transportation Department Fund
<b>Sources/Inflows of Resources</b>				
Appropriations from the Schedules of Appropriations and Expenditures	\$ 50,646	188,500		47,386
Fiscal Year 2004 Cash Collections	7,184,460	735,559	691,463	161,636
<b>Differences - Budget to GAAP</b>				
Add (Deduct) net change in:				
Receivables	70,670	15,213	(4,243)	435
Deduct:				
Deferred Revenues and Related Allowances	603,715	138	35,941	
Refunds	1,067,171	9,612		1,546
Fiscal Year 2004 Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>5,634,890</u>	<u>929,522</u>	<u>651,279</u>	<u>207,911</u>
<b>Uses/Outflows</b>				
Expenditures from the Schedules of Appropriations and Expenditures	\$ 40,596	188,472		43,124
<b>Differences - Budget to GAAP</b>				
Add (Deduct) net change in:				
Current Year Expenditures Paid from Subsequent Year's Appropriation	(207)	305		(365)
Fiscal Year 2004 Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$ <u>40,389</u>	<u>188,777</u>	<u>0</u>	<u>42,759</u>

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# Missouri Department of Revenue

## Nonmajor Governmental Funds and Combining Statements and Schedules

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.



**The Combining Statements and Schedules provide detail about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.**

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# **Nonmajor Special Revenue Fund Descriptions**

## **ANTITERRORISM FUND**

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

## **AVIATION TRUST FUND**

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

## **BLIND PENSION FUND**

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

## **BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND**

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

## **BOLL WEEVIL SUPPRESSION AND ERADICATION FUND**

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

**CHILD SUPPORT ENFORCEMENT FUND**

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including moneys collected from individuals with child support obligations on behalf of recipients.

**CHILDREN'S TRUST FUND**

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

**CONSERVATION COMMISSION FUND**

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections.

**CRIME VICTIMS' COMPENSATION FUND**

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

**CRIMINAL RECORD SYSTEM FUND**

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

**DEPARTMENT OF REVENUE FEDERAL FUND**

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to this fund.

**DIVISION OF AGING-ELDERLY  
HOME DELIVERED MEALS TRUST FUND**

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

**DOMESTIC RELATIONS RESOLUTION FUND**

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

**FAIR SHARE FUND**

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

**FEDERAL SURPLUS PROPERTY**

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue's (department) vendor for recycling the department's confidential records.



**GAMING COMMISSION FUND**

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

**GAMING PROCEEDS FOR EDUCATION FUND**

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

**HEAD INJURY FUND**

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

**HEALTH INITIATIVES FUND**

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

**INDEPENDENT LIVING CENTER FUND**

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

**LOCAL RECORDS PRESERVATION FUND**

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

**MISSOURI CASA FUND**

The Missouri CASA Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

**MISSOURI COMMUNITY COLLEGE  
JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement

with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

#### **MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

#### **MISSOURI OFFICE OF PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

#### **MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue collects from manufacturers, motor vehicle dealers, and boat dealers.

#### **MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

#### **ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

#### **PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**PETROLEUM INSPECTION FUND**

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel.

**PETROLEUM STORAGE TANK INSURANCE FUND**

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

**SCHOOL BUILDING REVOLVING FUND**

The School Building Revolving Fund, as authorized by Section 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

**SERVICES TO VICTIMS FUND**

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

**SOIL AND WATER SALES TAX FUND**

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

**SPINAL CORD INJURY FUND**

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

**STATE FORENSIC LABORATORY FUND**

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding, or the defendant has been dismissed by the court.

**STATE HIGHWAYS AND  
TRANSPORTATION DEPARTMENT  
GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

**STATE LAND SURVEY PROGRAM FUND**

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

**STATE SCHOOL MONEY FUND**

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

**STATE TRANSPORTATION FUND**

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

**STATEWIDE COURT AUTOMATION FUND**

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

**WORKERS' COMPENSATION FUND  
AND WORKERS' COMPENSATION  
SECOND INJURY FUND**

The Workers' Compensation Fund and Workers' Compensation Second Injury Funds, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

**WORLD WAR II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

# Capital Projects Fund Description

## STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Missouri Department of Revenue does not receive appropriations from this fund.

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued on next page)

(in thousands of dollars)

	Aviation Trust	Blind Pension	Blindness Education	Child Support Enforcement	Children's Trust	Conservation Commission	Crime Victims' Comp.	Criminal Record System	Dept. of Revenue Federal	Domestic Relations Resolution
<b>ASSETS</b>										
Cash and Cash Equivalents	\$ 2		5		8	583		10		
Investments	8				1	174		1		
Interest Receivable										
Appropriations Receivable										
Accounts Receivable	35	140	4		117	10,670	405	10		20
Allowance for Doubtful Accounts						(3,451)				
Due from State Treasurer	4									
Postage Inventory										
Supply Inventory										
License Plate and Tab Inventory										
<b>Total Assets</b>	\$ 49	140	9	0	126	7,976	405	21	0	20
<b>LIABILITIES</b>										
Accounts Payable	\$									
Accrued Payroll				1					3	
Refunds Payable	5									
Bank Service Charges Payable										
Due to State Treasurer	44	140	9		126	4,976	405	21		20
Deferred Revenue						3,000				
<b>Total Liabilities</b>	\$ 49	140	9	1	126	7,976	405	21	3	20
<b>FUND BALANCE</b>										
Reserved for Encumbrances	\$									
Reserved for Inventory										
Unreserved				(1)					(3)	
<b>Total Fund Balance</b>	\$ 0	0	0	(1)	0	0	0	0	(3)	0
<b>Total Liabilities and Fund Balance</b>	\$ 49	140	9	0	126	7,976	405	21	0	20

This statement only includes funds with an asset and liability balance at June 30, 2004.

The funds that did not have a balance at June 30, 2004 are:

Antiterrorism  
Boll Weevil Suppression and Eradication  
Division of Aging-Elderly Home Delivered Meals Trust  
Federal Surplus Property

Gaming Commission  
Missouri Community College Job Training Program  
Worker's Compensation  
Worker's Compensation-Second Injury

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(continued on next page)

(in thousands of dollars)

		(in thousands of dollars)									
		Fair Share	Gaming Proceeds for Education	Head Injury	Health Initiatives	Independent Living Center	Local Records Preservation	Missouri CASA	Missouri Housing Trust	MO Office of Prosecution Services	Motor Vehicle Commission
ASSETS											
Cash and Cash Equivalents	\$		3								44
Investments											4
Interest Receivable											
Appropriations Receivable											
Accounts Receivable		1,035		58	2,015	33	174	7	484	30	48
Allowance for Doubtful Accounts											
Due from State Treasurer											
Postage Inventory											
Supply Inventory											
License Plate and Tab Inventory											432
Total Assets	\$	1,035	3	58	2,015	33	174	7	484	30	528
LIABILITIES											
Accounts Payable	\$										
Accrued Payroll											13
Refunds Payable											
Bank Service Charges Payable											
Due to State Treasurer		1,035	3	58	2,011	33	174	7	484	30	96
Deferred Revenue					4						
Total Liabilities	\$	1,035	3	58	2,015	33	174	7	484	30	109
FUND BALANCE											
Reserved for Encumbrances	\$										
Reserved for Inventory											432
Unreserved											(13)
Total Fund Balance	\$	0	0	0	0	0	0	0	0	0	419
Total Liabilities and Fund Balance	\$	1,035	3	58	2,015	33	174	7	484	30	528



Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(continued on next page)

(in thousands of dollars)

	Motorcycle Safety	Organ Donor Program	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank Ins	School Building Revolving	Services To Victims	Soil & Water Sales Tax	Solid Waste Mgmt	Spinal Cord Injury	
ASSETS											
Cash and Cash Equivalents	\$	6	233		1			233			
Investments		1	69	27	256			69			
Interest Receivable											
Appropriations Receivable											
Accounts Receivable	29	6	4,037	375	3,508	168	125	4,037	1,032	61	
Allowance for Doubtful Accounts			(1,202)					(1,202)			
Due from State Treasurer											
Postage Inventory											
Supply Inventory											
License Plate and Tab Inventory											
Total Assets	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61
LIABILITIES											
Accounts Payable	\$										
Accrued Payroll											
Refunds Payable											
Bank Service Charges Payable											
Due to State Treasurer	29	13	1,990	402	3,761	168	125	1,990	1	61	
Deferred Revenue			1,147		4			1,147	1,031		
Total Liabilities	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61
FUND BALANCE											
Reserved for Encumbrances	\$										
Reserved for Inventory											
Unreserved											
Total Fund Balance	\$	0	0	0	0	0	0	0	0	0	
Total Liabilities and Fund Balance	\$	29	13	3,137	402	3,765	168	125	3,137	1,032	61

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2004**

(continued from previous page)

(in thousands of dollars)

		State Hwys. and Transp. Dept. Grade Laboratory	State Land Survey Crossing Program	State Road Fund	State School Money	State Transp.	Statewide Court Automation	World War II Memorial Trust	TOTAL	
									2004	2003
ASSETS										
Cash and Cash Equivalents	\$		52	8,635		67		1	9,883	9,418
Investments			5	799		6			1,420	845
Interest Receivable				1					1	0
Appropriations Receivable									0	1
Accounts Receivable		191	56	174	55,114	2,329	690	390	1	87,608
Allowance for Doubtful Accounts					(13,446)		(182)			(3,808)
Due from State Treasurer									4	4
Postage Inventory									0	0
Supply Inventory									0	0
License Plate and Tab Inventory									432	0
Total Assets	\$	191	113	174	51,103	2,329	581	390	2	79,865
LIABILITIES										
Accounts Payable	\$								0	62
Accrued Payroll									17	5
Refunds Payable									5	4
Bank Service Charges Payable					1				1	1
Due to State Treasurer		191	113	174	24,078	2,329	216	390	2	45,705
Deferred Revenue					27,024		365			43,745
Total Liabilities	\$	191	113	174	51,103	2,329	581	390	2	79,450
FUND BALANCE										
Reserved for Encumbrances	\$								0	0
Reserved for Inventory									432	0
Unreserved									(17)	(68)
Total Fund Balance	\$	0	0	0	0	0	0	0	415	(68)
Total Liabilities and Fund Balance	\$	191	113	174	51,103	2,329	581	390	2	79,865

**DEPARTMENT OF REVENUE**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(continued on next page)

(in thousands of dollars)

	Antiterrorism	Aviation Trust	Blind Pension	Blindness Education	Boll Weevil Supp. & Eradication	Child Support Enforcement	Children's Trust	Conserv. Comm.	Crime Victims' Comp.	Criminal Record System	Dept. of Revenue Federal	Div. of Aging
<b>REVENUES</b>												
Appropriations	\$					2,398		549			8,049	22
Corporate Income Tax												
Individual Income Tax												
Licenses, Permits, and Fees							962					
Motor Fuel Tax		361										
Sales and Use Tax		2,230						86,713				
Other Revenues	1		22,736	87	49		178	2	7,085	243	5,577	
<b>Total</b>	\$ 1	2,591	22,736	87	49	2,398	1,140	87,264	7,085	243	13,626	22
Provision for Transmittal to State Treasurer	\$ 1	2,591	22,736	87	49		1,140	86,716	7,085	243	5,577	
<b>Net Revenues</b>	\$ 0	0	0	0	0	2,398	0	548	0	0	8,049	22
<b>EXPENDITURES</b>												
Personal Service	\$					21		464			122	4
Expense and Equipment						2,378		82			5,592	11
<b>Total Expenditures</b>	\$ 0	0	0	0	0	2,399	0	546	0	0	5,714	15
Excess of Revenues Over (Under)												
Expenditures Before Lapsed Balances	0	0	0	0	0	(1)	0	2	0	0	2,335	7
Lapsed Balances								2			2,277	7
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	(1)	0	0	0	0	58	0
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	(1)	0	0	0	0	58	0
Fund Balance Unreserved -July 1, 2003											(61)	
<b>Fund Balance Unreserved -June 30, 2004</b>	\$ 0	0	0	0	0	(1)	0	0	0	0	(3)	0



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[illegible]

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

[illegible]

**DEPARTMENT OF REVENUE**  
**COMBINED SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)										
	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>Division of Administration</b>										
Personal Service	\$ 71	82		82	0	70	70		69	1
Expense and Equipment	117	117		62	55	115	115		20	95
<b>Total</b>	\$ 188	199	0	144	55	185	185	0	89	96
<b>Division of Motor Vehicle and Drivers Licensing</b>										
Personal Service	\$ 961	854		226	628	943	943		254	689
Expense and Equipment	3,078	3,174		1,585	1,589	3,033	3,033		1,133	1,900
<b>Total</b>	\$ 4,039	4,028	0	1,811	2,217	3,976	3,976	0	1,387	2,589
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 633	633	1	618	14	532	532	1	519	12
Expense and Equipment	6,959	6,959		6,956	3	84	84		83	1
Contingency Payments	35	35		35	0					
<b>Total</b>	\$ 7,627	7,627	1	7,609	17	616	616	1	602	13
Refunds of Tobacco and Cigarette Tax	\$ 363	363	3	150	210	62	72	1	40	31
Refunds of Taxes and Fees Credited to Federal and Other Funds	405	405		6	399	75	281		231	50
Refunds of Fees Credited to Motor Vehicle Commission Fund	12	12		1	11	12	16		6	10
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670	1,670		668	1,002	1,670	1,670		340	1,330
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	249	249		10	239	499	505		505	0
<b>All Other Budgeted Governmental Funds Total</b>	\$ 14,553	14,553	4	10,399	4,150	7,095	7,321	2	3,200	4,119

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

		2004					2003				
		Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>CHILD ENFORCEMENT COLLECTIONS FUND</b>											
<b>Division of Taxation and Collection</b>											
Personal Service	\$	21	21		21	0					
Expense and Equipment		2,377	2,377		2,377	0					
<b>Child Enforcement Collections Fund Total</b>	<b>\$</b>	<b>2,398</b>	<b>2,398</b>	<b>0</b>	<b>2,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONSERVATION COMMISSION FUND</b>											
<b>Division of Administration</b>											
Expense and Equipment	\$	1	1		1	0					
<b>Total</b>	<b>\$</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Division of Taxation and Collection</b>											
Personal Service	\$	464	464		464	0	434	434		434	0
Expense and Equipment		49	49		46	3	72	72		71	1
Contingency Payments		35	35		35	0					
<b>Total</b>	<b>\$</b>	<b>548</b>	<b>548</b>	<b>0</b>	<b>545</b>	<b>3</b>	<b>506</b>	<b>506</b>	<b>0</b>	<b>505</b>	<b>1</b>
<b>Conservation Commission Fund Total</b>	<b>\$</b>	<b>549</b>	<b>549</b>	<b>0</b>	<b>546</b>	<b>3</b>	<b>506</b>	<b>506</b>	<b>0</b>	<b>505</b>	<b>1</b>
<b>DEPARTMENT OF REVENUE FEDERAL FUND</b>											
<b>Division of Administration</b>											
Expense and Equipment	\$	70	70		15	55	70	70		16	54
<b>Total</b>	<b>\$</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>15</b>	<b>55</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>16</b>	<b>54</b>
<b>Division of Motor Vehicle and Drivers Licensing</b>											
Personal Service	\$	707	707		80	627	707	707		18	689
Expense and Equipment		2,702	2,702		1,113	1,589	2,702	2,702		802	1,900
<b>Total</b>	<b>\$</b>	<b>3,409</b>	<b>3,409</b>	<b>0</b>	<b>1,193</b>	<b>2,216</b>	<b>3,409</b>	<b>3,409</b>	<b>0</b>	<b>820</b>	<b>2,589</b>
<b>Division of Taxation and Collection</b>											
Personal Service	\$	44	44		39	5					
Expense and Equipment		4,525	4,525		4,525	0					
<b>Total</b>	<b>\$</b>	<b>4,569</b>	<b>4,569</b>	<b>0</b>	<b>4,564</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department of Revenue Federal Fund Total</b>	<b>\$</b>	<b>8,048</b>	<b>8,048</b>	<b>0</b>	<b>5,772</b>	<b>2,276</b>	<b>3,479</b>	<b>3,479</b>	<b>0</b>	<b>836</b>	<b>2,643</b>
<b>DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND</b>											
<b>Division of Administration</b>											
Expense and Equipment	\$	11	11		11	0	11	11			11
<b>Total</b>	<b>\$</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>

(continued on next page)



**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

(continued from previous page)

**DIVISION OF AGING-ELDERLY HOME**  
**DELIVERED MEALS TRUST FUND (cont.)**

	2004					2003				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Division of Taxation and Collection										
Personal Service	\$ 11	11		3	8	11	11			11
<b>Total</b>	\$ 11	11	0	3	8	11	11	0	0	11
Division of Aging-Elderly Home										
Delivered Meals Trust Fund Total	\$ 22	22	0	14	8	22	22	0	0	22

**FAIR SHARE FUND**

Refunds of Tobacco and Cigarette Tax	\$ 85 E	85 E		33	52	3 E	9 E		9	0
<b>Fair Share Fund Total</b>	\$ 85	85	0	33	52	3	9	0	9	0

**FEDERAL AND OTHER FUNDS**

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 405 E	405 E		6	399	75 E	281 E		231	50
<b>Federal and Other Funds Total</b>	\$ 405	405	0	6	399	75	281	0	231	50

**HEALTH INITIATIVES FUND**

Division of Administration										
Expense and Equipment	\$ 5	5		5	0	4	4		4	0
<b>Total</b>	\$ 5	5	0	5	0	4	4	0	4	0
Division of Taxation and Collection										
Personal Service	\$ 42	42	1	41	0	40	40	1	38	1
Expense and Equipment	4	4		4	0	6	6		6	0
<b>Total</b>	\$ 46	46	1	45	0	46	46	1	44	1
Refunds of Tobacco and Cigarette Tax	\$ 86 E	86 E	3	41	42	42 E	42 E	1	10	31
<b>Health Initiatives Fund Total</b>	\$ 137	137	4	91	42	92	92	2	58	32

**MOTOR VEHICLE COMMISSION FUND**

Division of Administration										
Personal Service	\$ 71	82		82	0	70	70		69	1
Expense and Equipment	30	30		30	0	30	30			30
<b>Total</b>	\$ 101	112	0	112	0	100	100	0	69	31

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**BUDGETARY BASIS**  
**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**  
**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

(continued from previous page)

**MOTOR VEHICLE COMMISSION FUND (cont.)****Division of Motor Vehicle and Drivers Licensing**

Personal Service	\$	254	147		147	0	236	236		236	0
Expense and Equipment		<u>376</u>	<u>472</u>		<u>472</u>	<u>0</u>	<u>331</u>	<u>331</u>		<u>331</u>	<u>0</u>
<b>Total</b>	\$	<u>630</u>	<u>619</u>	<u>0</u>	<u>619</u>	<u>0</u>	<u>567</u>	<u>567</u>	<u>0</u>	<u>567</u>	<u>0</u>

Refunds of Fees Credited to Motor  
Vehicle Commission Fund

\$	12 E	12 E		1	11	12 E	16 E		6	10
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**Motor Vehicle Commission Fund Total**

\$	<u>743</u>	<u>743</u>	<u>0</u>	<u>732</u>	<u>11</u>	<u>679</u>	<u>683</u>	<u>0</u>	<u>642</u>	<u>41</u>
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**PETROLEUM INSPECTION FUND****Division of Taxation and Collection**

Personal Service	\$	28	28		28	0	26	26		26	0
Expense and Equipment		3	3		3	0	4	4		4	0

**Petroleum Inspection Fund Total**

\$	<u>31</u>	<u>31</u>	<u>0</u>	<u>31</u>	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>30</u>	<u>0</u>
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**PETROLEUM STORAGE TANK  
INSURANCE FUND****Division of Taxation and Collection**

Personal Service	\$	23	23		22	1	21	21		21	0
Expense and Equipment		1	1		1	0	2	2		2	0

**Petroleum Storage Tank**

<b>Insurance Fund Total</b>	\$	<u>24</u>	<u>24</u>	<u>0</u>	<u>23</u>	<u>1</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>23</u>	<u>0</u>
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**STATE SCHOOL MONEY FUND**

Refunds of Tobacco and Cigarette Tax

\$	192 E	192 E		75	117	17 E	21 E		21	0
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**State School Money Fund Total**

\$	<u>192</u>	<u>192</u>	<u>0</u>	<u>75</u>	<u>117</u>	<u>17</u>	<u>21</u>	<u>0</u>	<u>21</u>	<u>0</u>
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**WORKERS' COMPENSATION FUND**

Refunds - Overpayment and Errors of the

Workers' Compensation Fund	\$	1,670 E	1,670 E		668	1,002	1,670 E	1,670 E		340	1,330
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Refunds - Overpayment and Errors of the  
Workers' Compensation-Second Injury Fund

		249 E	249 E		10	239	499 E	505 E		505	0
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**Workers' Compensation Fund Total**

\$	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>678</u>	<u>1,241</u>	<u>2,169</u>	<u>2,175</u>	<u>0</u>	<u>845</u>	<u>1,330</u>
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**TOTAL BUDGETED NONMAJOR  
GOVERNMENTAL FUNDS**

\$	<u>14,553</u>	<u>14,553</u>	<u>4</u>	<u>10,399</u>	<u>4,150</u>	<u>7,095</u>	<u>7,321</u>	<u>2</u>	<u>3,200</u>	<u>4,119</u>
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Appropriations designated with an "E" represent open-ended appropriations.

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# Missouri Department of Revenue

## Agency Funds



The Agency Funds are used to account for assets held by the Missouri Department of Revenue as agent for other governments.

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# Agency Fund Descriptions

## **BASE STATE REGISTRATION FUND**

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

## **CABARET SALES TAX FUND**

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

## **CIGARETTE TAX FUND**

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

## **CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND**

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

## **COUNTY PRIVATE CAR TAX TRUST FUND**

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

**COUNTY STOCK INSURANCE FUND**

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

**DEPARTMENT OF AGRICULTURE CHECK-OFF FUND**

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The department exercises administrative control over the fund.

**FINANCIAL INSTITUTIONS TAX FUND**

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

**FUEL LOCAL DEPOSIT (FLOYD) FUND**

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

**INTERNATIONAL FUEL TAX AGREEMENT FUND**

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL FUEL TAX AGREEMENT BOND FUND**

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL REGISTRATION PLAN FUND**

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

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### **LOCAL OPTION USE TAX FUND**

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

### **LOCAL SALES TAX FUND**

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

### **LOCAL USE TAX FUND**

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

### **MISSOURI COTTON GROWERS ORGANIZATION FUND**

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

### **MOTOR FUEL BOND FUND**

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

### **MOTOR FUEL POOL BOND FUND**

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.

### **MOTOR VEHICLE PROTEST FUND**

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **PROTESTED SALES AND USE TAX FUND**

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

### **RIVERBOAT GAMING FUND**

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**

As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.

- **Riverboat Gaming Gross Receipts Tax**

As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

### **SAFETY RESPONSIBILITY CUSTODY FUND**

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

### **SECRETARY OF STATE UCC COLLECTION FUND**

The Secretary of State UCC Collection Fund, as authorized by Section 400.9-525, RSMo, receives \$7 of a fee that the Secretary of State's Office assesses for filing and indexing a record. The Secretary of State's Office distributes the money to the County Employees'

Retirement Fund pursuant to Section 50.1010, RSMo, or to those counties whose employees are not members of the County Employees' Retirement Fund. The Missouri Department of Revenue exercises administrative control over the fund.

#### **ST. LOUIS 3/8% HOLDING FUND**

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

#### **STATUTORY COUNTY RECORDER'S FUND**

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of a \$5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.



**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)				
	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
<b>BASE STATE REGISTRATION FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 159	5,744	(5,780)	123
Interest Receivable	0	3	(3)	0
Investments, at Fair Value	0	37	(20)	17
<b>Total Assets</b>	<b>\$ 159</b>	<b>5,784</b>	<b>(5,803)</b>	<b>140</b>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
<b>Total Liabilities</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 159	5,783	(5,802)	140
<b>CABARET SALES TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 4	46	(46)	4
<b>Total Assets</b>	<b>\$ 4</b>	<b>46</b>	<b>(46)</b>	<b>4</b>
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 4	46	(46)	4
<b>CIGARETTE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 20	6,254	(6,200)	74
Interest Receivable	1	5	(5)	1
Investments, at Fair Value	570	857	(835)	592
<b>Total Assets</b>	<b>\$ 591</b>	<b>7,116</b>	<b>(7,040)</b>	<b>667</b>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>2</b>	<b>(2)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 591	7,114	(7,038)	667

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**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 109	22	(17)	114
<b>Total Assets</b>	<u>\$ 109</u>	<u>22</u>	<u>(17)</u>	<u>114</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 109</u>	<u>22</u>	<u>(17)</u>	<u>114</u>
<b>COUNTY PRIVATE CAR TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 17	2,513	(2,528)	2
Interest Receivable	0	1	(1)	0
<b>Total Assets</b>	<u>\$ 17</u>	<u>2,514</u>	<u>(2,529)</u>	<u>2</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 17</u>	<u>2,514</u>	<u>(2,529)</u>	<u>2</u>
<b>COUNTY STOCK INSURANCE FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 26	508	(513)	21
Accounts Receivable	2,437		(230)	2,207
Interest Receivable	5	30	(30)	5
Investments, at Fair Value	7,048	6,239	(6,590)	6,697
<b>Total Assets</b>	<u>\$ 9,516</u>	<u>6,777</u>	<u>(7,363)</u>	<u>8,930</u>
Liabilities				
Bank Service Charges Payable	\$ 1	7	(7)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>7</u>	<u>(7)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 9,515</u>	<u>6,770</u>	<u>(7,356)</u>	<u>8,929</u>

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**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>DEPT OF AGRICULTURE CHECK-OFF FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 34	9,605	(9,582)	57
Interest Receivable	0	5	(5)	0
Investments, at Fair Value	470	1,731	(1,745)	456
<b>Total Assets</b>	<b>\$ 504</b>	<b>11,341</b>	<b>(11,332)</b>	<b>513</b>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>2</b>	<b>(2)</b>	<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 504	11,339	(11,330)	513
<b>FINANCIAL INSTITUTIONS TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 93	2,735	(2,774)	54
Accounts Receivable	3,806		(2,354)	1,452
Interest Receivable	9	93	(92)	10
Investments, at Fair Value	12,855	14,455	(13,658)	13,652
<b>Total Assets</b>	<b>\$ 16,763</b>	<b>17,283</b>	<b>(18,878)</b>	<b>15,168</b>
Liabilities				
Bank Service Charges Payable	\$ 2	21	(21)	2
<b>Total Liabilities</b>	<b>\$ 2</b>	<b>21</b>	<b>(21)</b>	<b>2</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 16,761	17,262	(18,857)	15,166
<b>FUEL LOCAL DEPOSIT (FLOYD) FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 2,745	319,612	(319,442)	2,915
Accounts Receivable	13,897	6,002		19,899
Allowance for Doubtful Accounts	0	(4,543)		(4,543)
Interest Receivable	5	67	(67)	5
Investments, at Fair Value	6,516	13,681	(13,555)	6,642
<b>Total Assets</b>	<b>\$ 23,163</b>	<b>334,819</b>	<b>(333,064)</b>	<b>24,918</b>
Liabilities				
Bank Service Charges Payable	\$ 2	28	(28)	2
<b>Total Liabilities</b>	<b>\$ 2</b>	<b>28</b>	<b>(28)</b>	<b>2</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 23,161	334,791	(333,036)	24,916

Unaudited

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)			
Balance			Balance
<u>June 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2004</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>INTERNATIONAL FUEL TAX AGREEMENT FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 1,189	79,508	(78,784)	1,913
Accounts Receivable	87	84		171
Interest Receivable	5	41	(41)	5
Investments, at Fair Value	598	12,127	(11,836)	889
<b>Total Assets</b>	<b>\$ 1,879</b>	<b>91,760</b>	<b>(90,661)</b>	<b>2,978</b>
Liabilities				
Bank Service Charges Payable	\$ 1	10	(10)	1
<b>Total Liabilities</b>	<b>\$ 1</b>	<b>10</b>	<b>(10)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 1,878	91,750	(90,651)	2,977
<b>INTERNATIONAL FUEL TAX AGREEMENT BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 29	10	(12)	27
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	175	87	(70)	192
<b>Total Assets</b>	<b>\$ 204</b>	<b>99</b>	<b>(84)</b>	<b>219</b>
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 204	99	(84)	219
<b>INTERNATIONAL REGISTRATION PLAN FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 1,841	28,708	(30,660)	(111)
Accounts Receivable	50			50
Interest Receivable	2	76	(76)	2
Investments, at Fair Value	17	26,966	(24,431)	2,552
<b>Total Assets</b>	<b>\$ 1,910</b>	<b>55,750</b>	<b>(55,167)</b>	<b>2,493</b>
Liabilities				
Bank Service Charges Payable	\$ 0	16	(15)	1
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>16</b>	<b>(15)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 1,910	55,734	(55,152)	2,492

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>LOCAL OPTION USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 109	82,921	(82,997)	33
Accounts Receivable	8,432	1,149		9,581
Allowance for Doubtful Accounts	(12)	(10)		(22)
Interest Receivable	3	29	(29)	3
Investments, at Fair Value	4,087	10,864	(10,249)	4,702
<b>Total Assets</b>	<b>\$ 12,619</b>	<b>94,953</b>	<b>93,275</b>	<b>14,297</b>
Liabilities				
Bank Service Charges Payable	\$ 0	9	(8)	1
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>9</b>	<b>(8)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 12,619	94,944	(93,267)	14,296
<b>LOCAL SALES TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 10,758	1,962,150	(1,963,706)	9,202
Accounts Receivable	175,714	17,912		193,626
Allowance for Doubtful Accounts	(27,288)	(2,322)		(29,610)
Interest Receivable	102	769	(763)	108
Investments, at Fair Value	144,152	426,564	(415,689)	155,027
<b>Total Assets</b>	<b>\$ 303,438</b>	<b>2,405,073</b>	<b>2,380,158</b>	<b>328,353</b>
Liabilities				
Bank Service Charges Payable	\$ 14	198	(196)	16
<b>Total Liabilities</b>	<b>\$ 14</b>	<b>198</b>	<b>(196)</b>	<b>16</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 303,424	2,404,875	(2,379,962)	328,337
<b>LOCAL USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 25	20	(4)	41
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	130	1	(20)	111
<b>Total Assets</b>	<b>\$ 155</b>	<b>22</b>	<b>(25)</b>	<b>152</b>
Liabilities				
<b>Total Liabilities</b>	<b>\$ 0</b>			<b>0</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 155	22	(25)	152

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>MISSOURI COTTON GROWERS FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 35	3,177	(3,210)	2
Interest Receivable	0	3	(3)	0
Investments, at Fair Value	<u>30</u>	<u>1,695</u>	<u>(1,725)</u>	<u>0</u>
<b>Total Assets</b>	<b>\$ <u>65</u></b>	<b><u>4,875</u></b>	<b><u>(4,938)</u></b>	<b><u>2</u></b>
Liabilities				
Bank Service Charges Payable	<u>\$ 0</u>	<u>1</u>	<u>(1)</u>	<u>0</u>
<b>Total Liabilities</b>	<b>\$ <u>0</u></b>	<b><u>1</u></b>	<b><u>(1)</u></b>	<b><u>0</u></b>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 65</u>	<u>4,874</u>	<u>(4,937)</u>	<u>2</u>
<b>MOTOR FUEL BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 30	9	(11)	28
Interest Receivable	0	4	(4)	0
Investments, at Fair Value	<u>430</u>	<u>3</u>	<u>(150)</u>	<u>283</u>
<b>Total Assets</b>	<b>\$ <u>460</u></b>	<b><u>16</u></b>	<b><u>(165)</u></b>	<b><u>311</u></b>
Liabilities				
Bank Service Charges Payable	<u>\$ 0</u>	<u>1</u>	<u>(1)</u>	<u>0</u>
<b>Total Liabilities</b>	<b>\$ <u>0</u></b>	<b><u>1</u></b>	<b><u>(1)</u></b>	<b><u>0</u></b>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 460</u>	<u>15</u>	<u>(164)</u>	<u>311</u>
<b>MOTOR FUEL POOL BOND FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 37	10	(11)	36
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>80</u>	<u>40</u>	<u>(80)</u>	<u>40</u>
<b>Total Assets</b>	<b>\$ <u>117</u></b>	<b><u>51</u></b>	<b><u>(92)</u></b>	<b><u>76</u></b>
Liabilities				
<b>Total Liabilities</b>	<b>\$ <u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 117</u>	<u>51</u>	<u>(92)</u>	<u>76</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>MOTOR VEHICLE PROTEST FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 7	5	(2)	10
<b>Total Assets</b>	<u>\$ 7</u>	<u>5</u>	<u>(2)</u>	<u>10</u>
<b>Total Liabilities</b>	<u>\$ 0</u>	<u></u>	<u></u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 7</u>	<u>5</u>	<u>(2)</u>	<u>10</u>
<b>PROTESTED SALES AND USE TAX FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 69	68	(104)	33
Interest Receivable	3	42	(41)	4
Investments, at Fair Value	4,392	3,254	(2,260)	5,386
<b>Total Assets</b>	<u>\$ 4,464</u>	<u>3,364</u>	<u>(2,405)</u>	<u>5,423</u>
Liabilities				
Bank Service Charges Payable	\$ 1	9	(9)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>9</u>	<u>(9)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 4,463</u>	<u>3,355</u>	<u>(2,396)</u>	<u>5,422</u>
<b>RIVERBOAT GAMING FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 28	376,528	(376,525)	31
Interest Receivable	4	50	(49)	5
Investments, at Fair Value	5,687	8,252	(7,485)	6,454
<b>Total Assets</b>	<u>\$ 5,719</u>	<u>384,830</u>	<u>(384,059)</u>	<u>6,490</u>
Liabilities				
Bank Service Charges Payable	\$ 1	13	(13)	1
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>13</u>	<u>(13)</u>	<u>1</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 5,718</u>	<u>384,817</u>	<u>(384,046)</u>	<u>6,489</u>

(continued on next page)



**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>SAFETY RESPONSIBILITY CUSTODY FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 28	204	(209)	23
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>2,749</u>	<u>840</u>	<u>(593)</u>	<u>2,996</u>
<b>Total Assets</b>	<u>\$ 2,777</u>	<u>1,045</u>	<u>(803)</u>	<u>3,019</u>
 <b>Total Liabilities</b>	 <u>\$ 0</u>	 <u></u>	 <u></u>	 <u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 2,777</u>	<u>1,045</u>	<u>(803)</u>	<u>3,019</u>
 <b>SECRETARY OF STATE UCC COLLECTION FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 68	2,310	(2,378)	0
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	<u>410</u>	<u>210</u>	<u>(620)</u>	<u>0</u>
<b>Total Assets</b>	<u>\$ 478</u>	<u>2,522</u>	<u>(3,000)</u>	<u>0</u>
Liabilities				
Bank Service Charges Payable	<u>\$ 1</u>	<u>2</u>	<u>(3)</u>	<u>0</u>
<b>Total Liabilities</b>	<u>\$ 1</u>	<u>2</u>	<u>(3)</u>	<u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 477</u>	<u>2,520</u>	<u>(2,997)</u>	<u>0</u>
 <b>ST. LOUIS CITY 3/8% HOLDING FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 29	1		30
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>70</u>	<u>1</u>	<u></u>	<u>71</u>
<b>Total Assets</b>	<u>\$ 99</u>	<u>3</u>	<u>(1)</u>	<u>101</u>
 <b>Total Liabilities</b>	 <u>\$ 0</u>	 <u></u>	 <u></u>	 <u>0</u>
<b>NET ASSETS</b>				
Funds in Trust	<u>\$ 99</u>	<u>3</u>	<u>(1)</u>	<u>101</u>

(continued on next page)

**DEPARTMENT OF REVENUE**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**FOR YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

	Balance June 30, 2003	Additions	Deductions	Balance June 30, 2004
(continued from previous page)				
<b>STATUTORY COUNTY RECORDERS FUND</b>				
Assets				
Cash and Cash Equivalents	\$ 27	352	(350)	29
Accounts Receivable	363		(55)	308
Interest Receivable	4	63	(61)	6
Investments, at Fair Value	6,147	3,632	(1,275)	8,504
<b>Total Assets</b>	<b>\$ 6,541</b>	<b>4,047</b>	<b>(1,741)</b>	<b>8,847</b>
Liabilities				
Bank Service Charges Payable	\$ 1	15	(15)	1
<b>Total Liabilities</b>	<b>\$ 1</b>	<b>15</b>	<b>(15)</b>	<b>1</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 6,540	4,032	(1,726)	8,846

**Totals - All Agency Funds (Memorandum Only)**

Assets				
Cash and Cash Equivalents	\$ 17,516	2,883,020	(2,885,845)	14,691
Accounts Receivable	204,786	25,147	(2,639)	227,294
Allowance for Doubtful Accounts	(27,300)	(6,875)		(34,175)
Interest Receivable	143	1,289	(1,278)	154
Investments, at Fair Value	196,613	531,536	(512,886)	215,263
<b>Total Assets</b>	<b>\$ 391,758</b>	<b>3,434,117</b>	<b>(3,402,648)</b>	<b>423,227</b>
Liabilities				
Bank Service Charges Payable	\$ 24	335	(332)	27
<b>Total Liabilities</b>	<b>\$ 24</b>	<b>335</b>	<b>(332)</b>	<b>27</b>
<b>NET ASSETS</b>				
Funds in Trust	\$ 391,734	3,433,782	(3,402,316)	423,200

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# Missouri Department of Revenue

## Capital Assets Used in the Operation of Governmental Funds



The Capital Asset Section provides information about the source, function, activity, and changes in the capital assets used in the Missouri Department of Revenue's governmental activities.

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Unaudited

**DEPARTMENT OF REVENUE  
CAPITAL ASSETS USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULE BY SOURCE  
JUNE 30, 2004**

	(in thousands of dollars)	
	2004	2003
<b>Governmental Activities Capital Assets</b>		
Equipment and Purchased Software	\$ 21,126	22,796
EDP Software (developed in-house)	<u>64,120</u>	<u>62,150</u>
<b>Total Governmental Activities Capital Assets</b>	<b>\$ <u>85,246</u></b>	<b><u>84,946</u></b>
 <b>Investments in Governmental Funds Capital Assets by Source</b>		
General Fund	\$ 48,197	48,791
Special Revenue Funds:		
Conservation Commission	46	66
Department of Revenue Federal	622	523
Health Initiatives	12	12
Highway Revenue Generating	3	17
Motor Vehicle Commission	1,246	1,246
Petroleum Inspection	1	1
State Highways and Transportation Department	<u>35,119</u>	<u>34,290</u>
Special Revenue Funds Total	<u>37,049</u>	<u>36,155</u>
<b>Total Investment in Governmental Funds Capital Assets</b>	<b>\$ <u>85,246</u></b>	<b><u>84,946</u></b>

Unaudited

**DEPARTMENT OF REVENUE**  
**CAPITAL ASSETS USED IN THE OPERATION OF**  
**GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**JUNE 30, 2004**

	(in thousands of dollars)		
	Equipment and <u>Purchased Software</u>	EDP Software <u>(developed in-house)</u>	<u>TOTAL</u>
Division of Administration	\$ 6,319	2,357	8,676
Division of Motor Vehicle and Drivers Licensing	5,790	23,657	29,447
Branch Offices	1,146		1,146
Division of Taxation and Collection	<u>7,871</u>	<u>38,106</u>	<u>45,977</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>21,126</u></b>	<b><u>64,120</u></b>	<b><u>85,246</u></b>

Unaudited

**DEPARTMENT OF REVENUE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR YEAR ENDED JUNE 30, 2004**

	(in thousands of dollars)				
	Governmental Activities Capital Assets June 30, 2003	Additions	Deletions	Adjustments	Governmental Activities Capital Assets June 30, 2004
Division of Administration	\$ 8,636	315	(671)	396	8,676
Division of Motor Vehicle and Drivers Licensing	28,340	2,403	(1,278)	(18)	29,447
Branch Offices	1,207	12	(102)	29	1,146
Division of Taxation and Collection	<u>46,763</u>	<u>280</u>	<u>(1,882)</u>	<u>816</u>	<u>45,977</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>84,946</u></b>	<b><u>3,010</u></b>	<b><u>(3,933)</u></b>	<b><u>1,223</u></b>	<b><u>85,246</u></b>

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# Missouri Department of Revenue

## Statistical



**The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, state of Missouri General Fund receipts, and activities of the Office of the State Treasurer.**

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# Missouri Department of Revenue

## Expenditures



**The following schedules provide comparative data on Missouri Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.**

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**DEPARTMENT OF REVENUE**  
**EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS**  
**FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

(in thousands of dollars)										
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Travel	\$ 640	603	700	888	1,067					
Fuel and Utilities	122	141	92	97	41					
Supplies	11,773	12,016	10,661	11,933	11,186					
Professional Development	364	330	453	676	659					
Communication Services and Supplies	1,584	1,708	1,858	2,210	2,329					
Professional Services	24,377	13,873	13,814	12,647	13,311					
Maintenance and Repair Services	2,118	1,890	1,910	1,406	1,529					
Janitorial Services	93	96	77	75	48					
Computer Equipment	999	650	987	3,198	2,135					
Office Equipment	259	94	86	323	523					
Other Equipment	221	59	120	503	668					
Property\Lease\Rental	459	631	622	737	567					
Other Expenses	80	64	80	101	170					
Travel and Vehicle Expense (a)	\$					1,170	1,200	1,333	1,185	1,169
Transportation Equipment Purchase						214	221	91	84	142
Office Expense						4,197	5,016	4,569	4,893	4,378
Communication Expense						8,216	8,344	6,928	6,029	6,337
Office and Communication Equipment Purchase						813	916	1,035	2,358	1,047
Institutional and Physical Plant Expense						273	223	220	191	166
Institutional and Physical Plant Equipment Purchase						13	17	3	32	11
Professional Services						2,632	2,024	2,117	1,835	1,804
Data Processing Expense and Equipment						11,123	10,964	14,115	8,324	7,858
Other Expense						3,592	7,415	8,981	3,464	3,237
<b>Total</b>	<b>\$ 43,089</b>	<b>32,155</b>	<b>31,460</b>	<b>34,794</b>	<b>34,233</b>	<b>32,243</b>	<b>36,340</b>	<b>39,392</b>	<b>28,395</b>	<b>26,149</b>

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

**DEPARTMENT OF REVENUE**  
**GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION**  
**FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

(in thousands of dollars)										
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Division of Administration</b>										
Personal Service	\$ 8,265	8,234	8,808	9,002	8,620	8,245	4,602	4,440	4,134	3,867
Expense and Equipment	7,381	8,783	7,770	9,477	10,604	11,527	9,480	7,951	7,550	7,263
<b>Total</b>	<b>\$ 15,646</b>	<b>17,017</b>	<b>16,578</b>	<b>18,479</b>	<b>19,224</b>	<b>19,772</b>	<b>14,082</b>	<b>12,391</b>	<b>11,684</b>	<b>11,130</b>
<b>Division of Information Systems (a)</b>										
Personal Service	\$						7,254	6,910	6,459	5,903
Expense and Equipment							6,390	6,484	6,009	5,813
<b>Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,644</b>	<b>13,394</b>	<b>12,468</b>	<b>11,716</b>
<b>Division of Motor Vehicle and Drivers Licensing Including Branch Offices</b>										
Personal Service	\$ 17,975	17,797	18,493	18,399	17,725	17,187	14,677	13,658	13,147	12,418
Expense and Equipment	15,984	14,909	13,818	15,379	12,094	11,065	13,629	18,537	7,913	7,296
Commercial Drivers License										
Information System Fees	267	253	275	264	267	225	229	214	243	131
Problem Driver Point System	58	86	59	84	137	142	107	107	106	562
<b>Total</b>	<b>\$ 34,284</b>	<b>33,045</b>	<b>32,645</b>	<b>34,126</b>	<b>30,223</b>	<b>28,619</b>	<b>28,642</b>	<b>32,516</b>	<b>21,409</b>	<b>20,407</b>
<b>Division of Taxation and Collection</b>										
Personal Service	\$ 24,909	24,436	25,399	26,242	25,535	24,366	12,203	11,346	10,443	9,487
Expense and Equipment	14,534	5,503	7,040	7,085	8,389	6,668	2,941	2,834	3,368	1,955
Fees to Counties & Collection Agency Fees	2,580	2,292	2,097	2,155	2,352	2,349	1,709	1,796	1,545	1,565
Payment of Fees to Counties for Liens	173	172	169	142	196	73	103	104	112	80
Contingency Payments	1,950									
Payment of Dues to the Multistate Tax Commission	162	157	232	208	194	194	179	113	59	61
<b>Total</b>	<b>\$ 44,308</b>	<b>32,560</b>	<b>34,937</b>	<b>35,832</b>	<b>36,666</b>	<b>33,650</b>	<b>17,135</b>	<b>16,193</b>	<b>15,527</b>	<b>13,148</b>
<b>Division of Compliance (a)</b>										
Personal Service	\$						9,463	9,273	8,698	8,261
Expense and Equipment							1,573	1,252	1,490	1,423
<b>Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,036</b>	<b>10,525</b>	<b>10,188</b>	<b>9,684</b>
<b>Total Personal Service</b>	<b>\$ 51,149</b>	<b>50,467</b>	<b>52,700</b>	<b>53,643</b>	<b>51,880</b>	<b>49,798</b>	<b>48,199</b>	<b>45,627</b>	<b>42,881</b>	<b>39,936</b>
<b>Total Expense and Equipment</b>	<b>43,089</b>	<b>32,155</b>	<b>31,460</b>	<b>34,794</b>	<b>34,233</b>	<b>32,243</b>	<b>36,340</b>	<b>39,392</b>	<b>28,395</b>	<b>26,149</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,238</b>	<b>82,622</b>	<b>84,160</b>	<b>88,437</b>	<b>86,113</b>	<b>82,041</b>	<b>84,539</b>	<b>85,019</b>	<b>71,276</b>	<b>66,085</b>

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY FUND  
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

	(in thousands of dollars)									
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
General Fund	\$ 40,595	36,106	36,280	40,003	42,579	40,699	38,582	35,402	31,071	28,695
Child Support Enforcement Collections Fund	2,398									
Conservation Commission Fund	546	505	505	493	474	340	440	424	406	378
Department of Revenue Federal Fund	5,771	836	495	173	37	42	213	241	256	413
Department of Revenue Information Fund	957	849	892	920	905	836	859	1,265	2,077	711
Division of Aging-Elderly Home Delivered Meals Trust Fund	14		11	21	21	21	20	20	19	18
Health Initiatives Fund	49	48	48	46	47	45	43	42	41	36
Highway Revenue Generating Fund									1,425	1,345
Motor Vehicle Commission Fund	730	636	665	653	648	570	399	12	13	12
Petroleum Inspection Fund	31	31	30	31	29	26	27	26	23	22
State Highways and Transportation Department Fund	43,124	43,588	45,211	46,074	41,351	39,441	43,935	47,567	35,927	34,437
Underground Storage Tank Insurance Fund	23	23	23	23	22	21	21	20	18	18
<b>Total</b>	<b>\$ 94,238</b>	<b>82,622</b>	<b>84,160</b>	<b>88,437</b>	<b>86,113</b>	<b>82,041</b>	<b>84,539</b>	<b>85,019</b>	<b>71,276</b>	<b>66,085</b>

**DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

	(in thousands of dollars)									
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Refunds for Overpayment of Tax	\$ 1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049	601,806	496,899	477,121	436,715
Refunds Required by Article X		5,950		98,856	178,843	318,792	376,281			
County Stock Insurance Tax		150	150	150	5,226	5,316	5,030	4,120		
Refunds for Aviation Trust Fund	53	58	158	15	12	14	13	17	15	12
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,472	181,562	175,915	175,550	158,125	136,362	134,164	129,776	117,826	112,447
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,493	1,264	2,256	2,148	2,011	1,613	1,900	1,359	1,522	1,490
Refunds of Tobacco and Cigarette Tax	150	40	363	40	66	81	4	225	276	5
Refunds of Motor Fuel Tax	9,612	9,622	33,510	44,219	42,063	42,069	45,990	38,541	37,371	37,070
Refunds of Fees Credited to Motor Vehicle Commission Fund	1	6	7	8	5	8				
Refunds-Overpayment and Errors of the Workers' Compensation Fund	668	340	526	1,670	1,171	283	124	348	1,397	1,824
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	10	505	701	149	499	134	49	286	376	820
Receipts from Gasoline Taxes for Distribution to Counties					28,895	102,097	100,918	97,026	86,465	82,367
Refunds-Federal and Other Funds	6	232	405	22	175					
Refunds-Debt Offset	288	277	313	163	123	94	164			
<b>Total Program Specific Distributions</b>	<b>\$ 1,275,788</b>	<b>1,360,200</b>	<b>1,330,945</b>	<b>1,324,168</b>	<b>1,416,635</b>	<b>1,390,912</b>	<b>1,266,443</b>	<b>768,597</b>	<b>722,369</b>	<b>672,750</b>

Unaudited

**DEPARTMENT OF REVENUE  
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

(in thousands of dollars)

	2004	Percent Increase/ Decrease	2003	Percent Increase/ Decrease	2002	Percent Increase/ Decrease	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease
Collections (a, b)	\$ 11,722,563	4.1%	11,258,697	-0.7%	11,340,005	0.8%	11,246,352	3.1%	10,910,607	6.6%
Personal Services	\$ 51,149	1.4%	50,467	-4.2%	52,700	-1.8%	53,643	3.4%	51,880	4.2%
Expense and Equipment (c, d)	\$ 43,089	34.0%	32,155	2.2%	31,460	-9.6%	34,794	1.6%	34,233	6.2%
Equipment Purchases	\$ 3,010	19.3%	2,524	-63.3%	6,878	-5.2%	7,258	-40.1%	12,118	7.3%
Budgeted Employees	1,913.95	-0.3%	1,919.52	-3.2%	1,983.63	-0.5%	1,993.63	0.6%	1,981.13	-1.9%
Collections Per Employee	\$ 6,125	4.4%	5,865	2.6%	5,717	1.3%	5,641	2.4%	5,507	8.7%

**PERCENT OF  
COLLECTIONS**

Personal Services to Collections	0.44%	0.45%	0.46%	0.48%	0.48%
Expense and Equipment to Collections	0.37%	0.29%	0.28%	0.31%	0.31%
Equipment Purchases to Collections	0.03%	0.02%	0.06%	0.06%	0.11%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Collection amounts were restated to include miscellaneous receipts.

(c) Fiscal Year 2001 expense and equipment amount includes \$1.8 million for TRIPS (FASTR) implementation.

(d) Fiscal Year 2004 expense and equipment amount includes \$8 million for child support enforcement transferred from the Missouri Department of Social Services.

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# Missouri Department of Revenue

## Taxes Administered

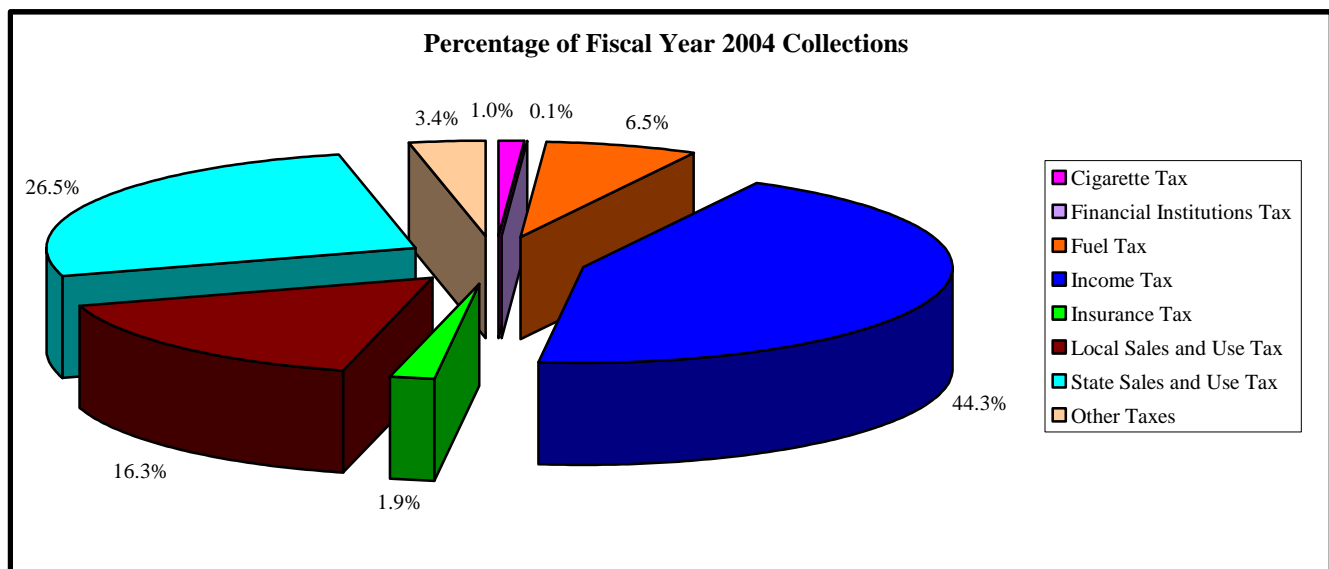


**The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Missouri Department of Revenue and distributions made to political subdivisions.**

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## SUMMARY OF TAXES ADMINISTERED

	FY 04 Amount Collected	FY 03 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$116,753,263	\$115,285,370	1.3 %
Financial Institutions Tax	11,762,422	12,606,377	-6.7
Fuel Tax	734,484,865	712,224,732	3.1
Income Tax	5,000,523,996	4,829,865,265	3.5
Insurance Tax	214,913,160	215,542,262	-0.3
Local Sales and Use Tax	1,845,810,719	1,737,930,108	6.2
State Sales and Use Tax	2,988,223,658	2,857,287,766	4.6
Other Taxes	379,916,650	365,871,796	3.8
<b>Total Collections</b>	<b>\$11,292,388,733</b>	<b>\$10,846,613,676</b>	<b>4.1 %</b>



# CIGARETTE TAX

## Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

### St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

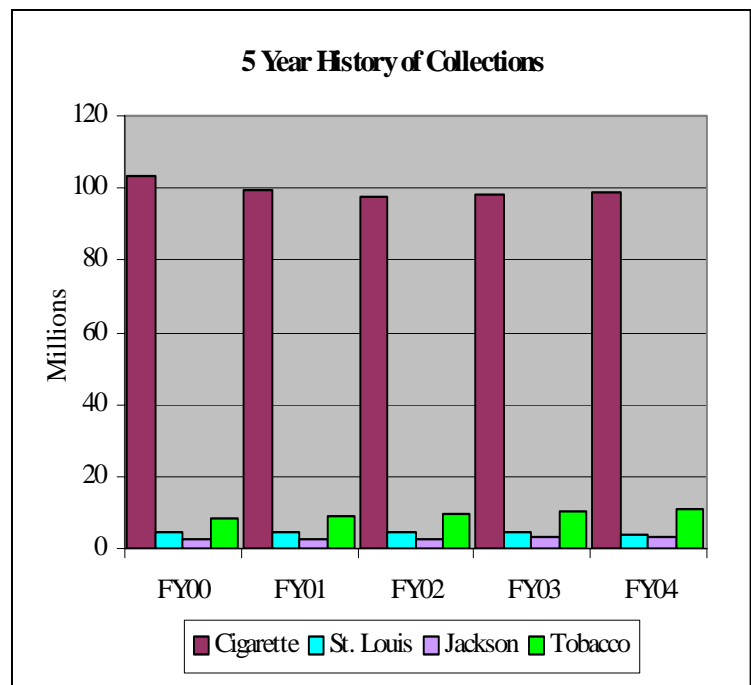
### Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

### Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Cigarette	\$98,815,335	0.9 %
St. Louis County	4,150,476	-2.2
Jackson County	2,949,993	2.0
Tobacco Products	10,837,459	6.2
<b><u>Total Collections</u></b>	<b><u>\$116,753,263</u></b>	<b><u>1.3 %</u></b>





# FINANCIAL INSTITUTIONS TAX

## Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

## Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

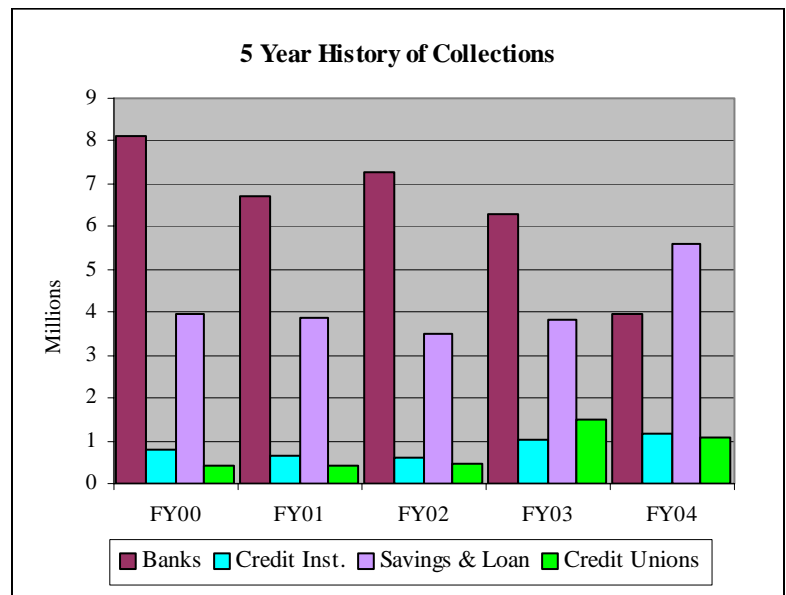
## Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

## Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

<u>Tax Type</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Banks	\$3,943,896	-37.2 %
Credit Inst.	1,167,708	15.0
Savings & Loan	5,595,468	45.6
Credit Unions	1,055,350	-28.3
<b><u>Total Collections</u></b>	<b><u>\$11,762,422</u></b>	<b><u>-6.7 %</u></b>



# FUEL TAX

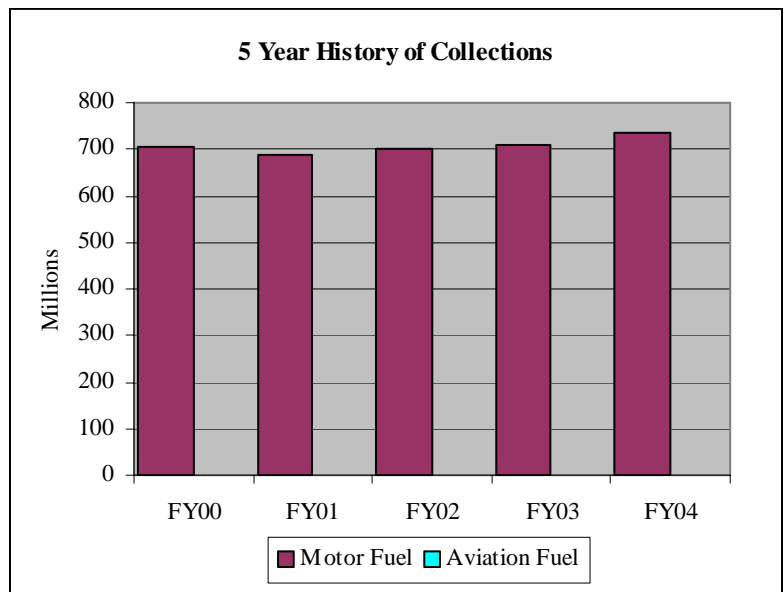
## Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Section 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

<u>Tax Type</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Aviation Fuel	\$409,621	-25.4 %
Motor Fuel	734,075,244	3.1
<b><u>Total Collections</u></b>	<b><u>\$734,484,865</u></b>	<b><u>3.1 %</u></b>

## Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.



# INCOME TAX

## Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$7,994,163, which the Missouri Department of Revenue (department) deposited to the Missouri Community College Job Training Program Fund.

## Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

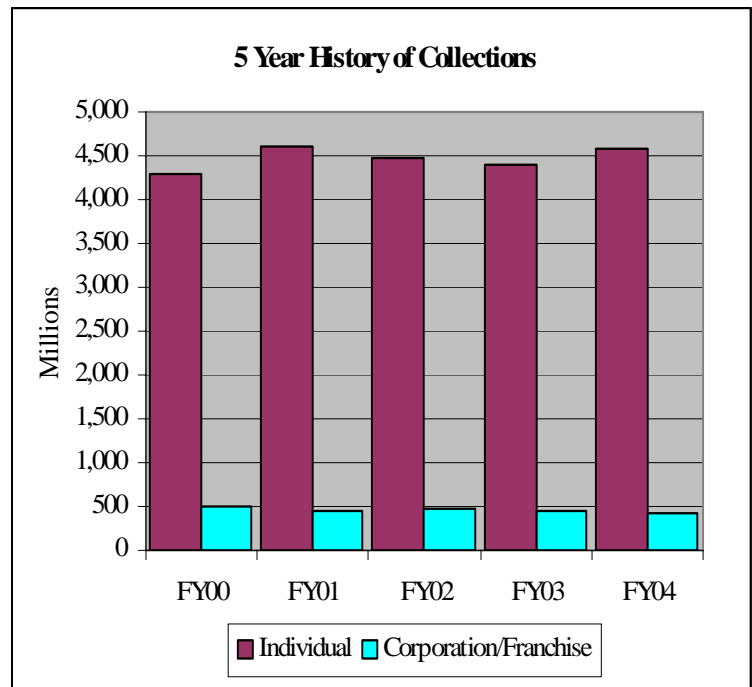
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY04 Amount Collected	Percent Increase/ Decrease from FY03
Individual		
Declarations	\$548,504,812	2.5 %
Fiduciary	29,040,570	23.6
Returns	454,771,728	7.7
Withholding	3,539,229,046	4.0
College Job Training	7,994,163	-6.8
Subtotal	\$4,579,540,319	4.3 %
Corporation/Franchise		
Declarations	\$250,830,246	6.1 %
Returns	170,153,431	-15.3
Subtotal	\$420,983,677	-3.7 %
<b>Total Collections</b>	<b>\$5,000,523,996</b>	<b>3.5 %</b>



# INSURANCE TAX

## Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

## Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

<u>Tax Type</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Premium Foreign	\$162,129,552	3.1 %
Premium Domestic	6,607,852	-8.7
Surplus Lines	95,661	-20.5
Workers Comp.	45,780,130	146.7
<u>Second Injury</u>	<u>299,965</u>	<u>-99.1</u>
<b><u>Total Collections</u></b>	<b><u>\$214,913,160</u></b>	<b><u>-0.3 %</u></b>

## Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

## Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 2 percent for calendar year 2003 and 1 percent for calendar year 2004. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

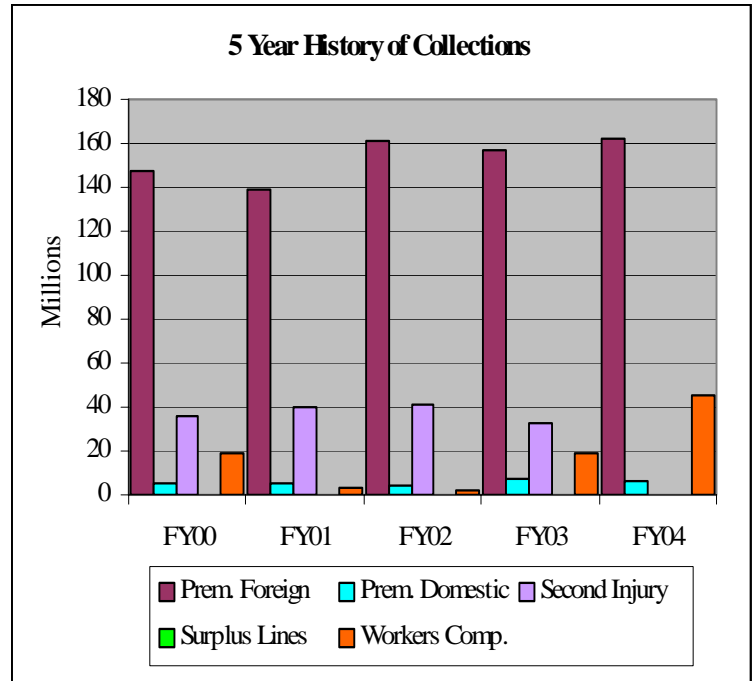
*See next page for a description of an additional tax type and a graph comparing 5 years of collections.*

# INSURANCE TAX

## (continued)

### Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 4 percent for calendar years 2003 and 2004.



# LOCAL SALES AND USE TAX

## Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

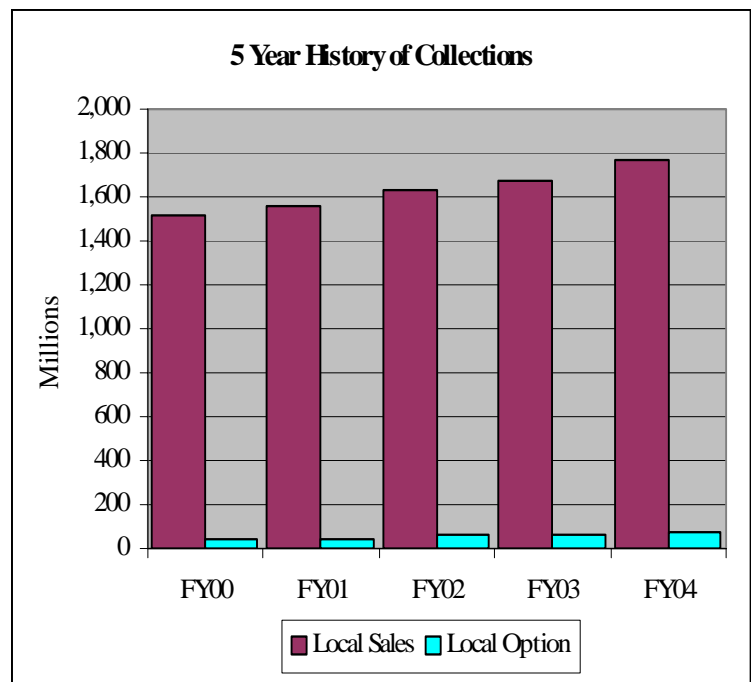
<u>Tax Type</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Local Sales	\$1,771,660,460	6.0 %
Local Option Use	74,155,347	10.2
Local Use	(5,088)	78.0
<b><u>Total Collections</u></b>	<b><u>\$1,845,810,719</u></b>	<b><u>6.2 %</u></b>

## Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

## Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Missouri Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.



# STATE SALES AND USE TAX

## General Sales and Use Tax

### General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food is exempt from this 3 percent tax.

### General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

## Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund up to a maximum of \$5 million per calendar year.

## Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

## Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

Tax Type	FY04 Amount Collected	Percent Increase/ Decrease from FY03
General	\$1,772,317,343	5.1 %
Aviation	2,235,390	-30.1
Conservation		
State Sales and Use	81,599,155	4.1
Motor Vehicle Sales	11,888,984	4.0
Education		
State Sales and Use	649,980,643	4.1
Motor Vehicle Sales	80,568,955	3.1
Highway Use	59,077,698	9.1
Parks and Soils		
State Sales and Use	65,276,750	4.1
Motor Vehicle Sales	9,507,195	3.9
Vehicle	255,771,545	2.3
<b>Total Collections</b>	<b>\$2,988,223,658</b>	<b>4.6 %</b>

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

*See next page for descriptions of additional tax types and a graph comparing 5 years of collections.*

# STATE SALES AND USE TAX

## (continued)

### Highway Use Tax

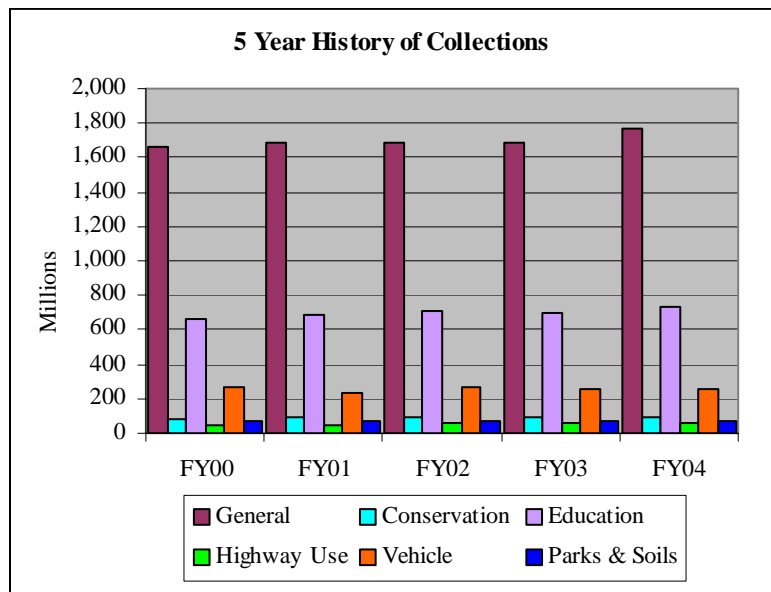
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

### Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

### Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.





# OTHER TAXES

## County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Tax Type	FY04 Amount Collected	Percent Increase/ Decrease from FY03
County Private Car	\$2,512,333	-4.7 %
Estate	75,115,067	-7.8
Gaming Receipts	279,541,414	7.4
Property	22,747,836	5.9
<b>Total Collections</b>	<b>\$379,916,650</b>	<b>3.8 %</b>

## Estate Tax

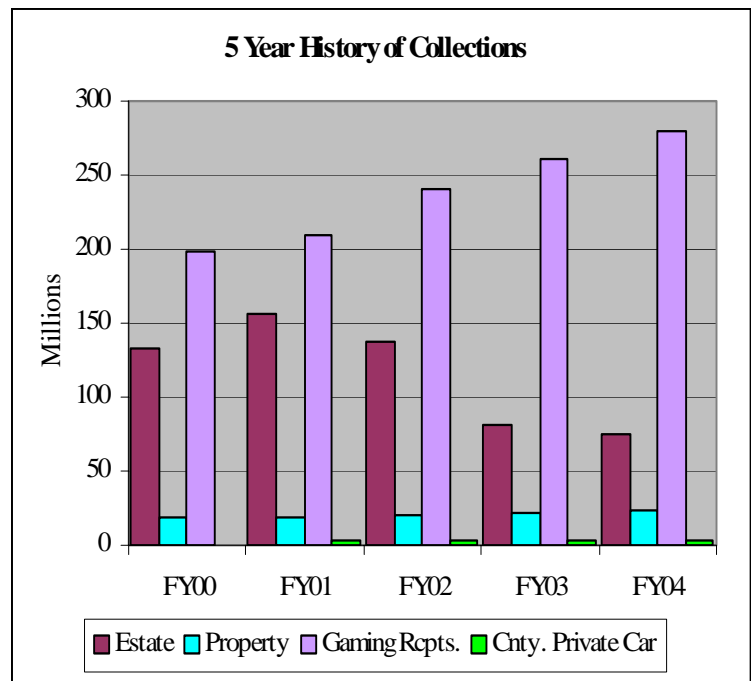
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

## Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

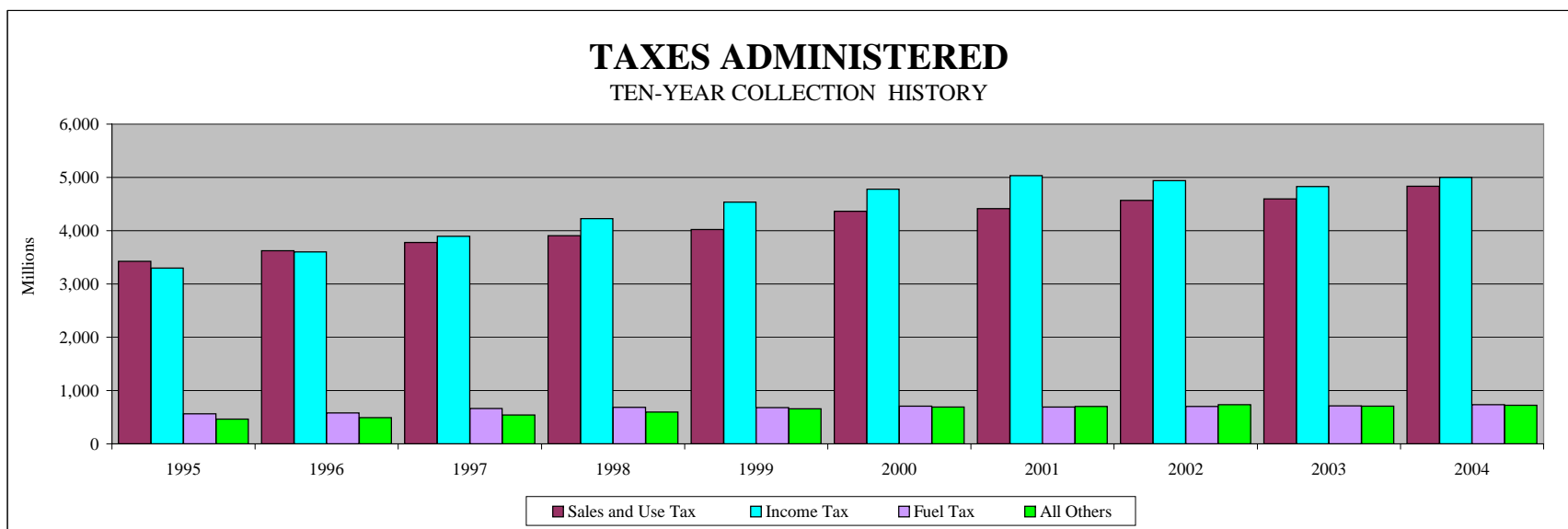
## Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.



**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

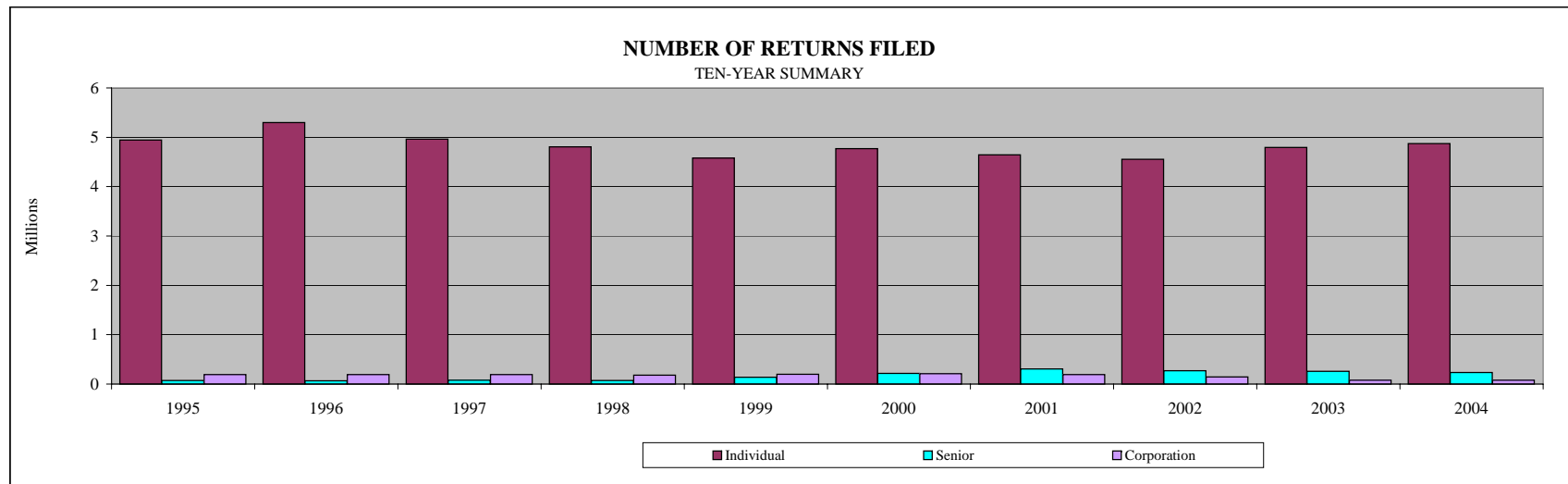
TAX	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Cigarette Tax	\$ 116,753,263	115,285,370	113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275
Financial Institutions Tax	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316
Fuel Tax	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432	684,096,686	660,439,066	580,682,275	565,141,108
Income Tax	5,000,523,996	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795	3,600,141,254	3,297,812,117
Insurance Tax	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571
Local Sales and Use Tax	1,845,810,719	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631
State Sales and Use Tax	2,988,223,658	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926
Other Taxes	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972	178,437,637	149,372,432
<b>Total Tax Collections</b>	<b>\$ 11,292,388,733</b>	<b>10,846,613,676</b>	<b>10,947,219,584</b>	<b>10,842,919,340</b>	<b>10,537,996,744</b>	<b>9,894,125,981</b>	<b>9,412,426,295</b>	<b>8,874,399,221</b>	<b>8,294,242,918</b>	<b>7,752,949,376</b>



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)**

Unaudited

TRANSACTION TYPE	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types)	3,602,972	3,555,011	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697
Number of Refunds	1,841,851	1,877,025	1,908,543	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280
Amount of Refunds	\$755,452,424	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483
<b>WITHHOLDING:</b>										
Number Filed	1,220,171	1,197,834	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765
Number of Refunds	9,287	24,766	23,922	19,497	23,923	21,816	5,823	559	692	435
Amount of Refunds	\$5,047,283	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068
<b>FIDUCIARY:</b>										
Number Filed	49,565	43,694	55,568	55,568	52,750	50,880	49,710	48,399	53,368	55,440
Number of Refunds	1,428	1,172	1,289	979	1,181	1,009	678	621	862	753
Amount of Refunds	\$3,039,569	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582
<b>SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits):</b>										
Number of Claims Filed	231,858	257,336	272,578	305,400	216,072	138,248	69,631	75,102	66,886	71,780
Number of Refunds	218,565	241,671	477,940	560,837	88,392	126,580	70,861	69,173	67,938	69,157
Amount of Refunds	\$95,761,841	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258
<b>CORPORATION RETURNS:</b>										
Number Filed (Declarations)	32,517	33,618	35,918	39,821	42,982	46,736	48,689	49,599	50,898	50,269
Number Filed (Annual)	42,684	47,129	105,887	152,042	165,256	149,121	129,896	143,191	142,697	139,096
Number of Refunds	8,143	12,391	14,526	8,353	15,031	15,417	14,262	14,915	15,033	14,264
Amount of Refunds	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	5,179,767	5,134,622	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047
Number of Refunds (all types)	2,079,274	2,157,025	2,426,220	2,272,342	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862	1,543,889
Amount of Refunds (all types)	\$975,800,136	\$1,045,101,506	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409



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# Missouri Department of Revenue

## General Fund Receipts



**This schedule depicts General Fund receipts for the past ten years in addition to Fiscal Year 2004 and Fiscal Year 2003 original estimated receipts.**

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Unaudited

**DEPARTMENT OF REVENUE  
GENERAL FUND RECEIPTS  
FOR THE LAST TEN FISCAL YEARS (1995 - 2004)  
ORIGINAL ESTIMATE, FISCAL YEARS 2005 AND 2004**

(in thousands of dollars)												
Source of Receipt (a)	Original Revenue Estimate Fiscal Year 2005	Original Revenue Estimate Fiscal Year 2004	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Income Tax:												
Corporation/Franchise	\$ 417,100	397,800	420,984	403,551	469,778	437,774	521,094	530,153	530,209	550,024	548,226	489,680
Individual	4,821,900	4,571,900	4,571,546	4,369,512	4,460,221	4,582,889	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636
Sales and Use Tax	1,970,000	1,895,600	1,900,304	1,797,648	1,815,236	1,800,739	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197
County Foreign Insurance Tax	167,900	203,300	162,130	157,209	160,589	139,320	146,760	145,802	150,357	158,044	166,070	164,817
Liquor Tax	23,500	22,400	22,452	21,425	21,548	20,976	20,357	20,015	19,192	19,025	18,936	18,732
Beer Tax	8,800	8,500	8,340	8,226	8,240	8,121	8,165	7,945	7,730	7,606	7,504	7,670
Inheritance/Estate Tax	42,000	61,500	75,115	79,071	136,955	156,819	132,700	120,579	100,861	82,809	57,330	73,089
Interest on Deposits and Investments	21,000	12,000	16,230	21,134	39,202	57,822	69,499	84,086	94,092	81,130	64,887	39,726
All Other Sources	206,400	193,700	336,934	324,362	211,275	231,480	184,114	173,997	175,878	177,715	177,033	181,798
<b>TOTAL RECEIPTS</b>	<b>\$ 7,678,600</b>	<b>7,366,700</b>	<b>7,514,035</b>	<b>7,182,138</b>	<b>7,323,044</b>	<b>7,435,940</b>	<b>7,128,384</b>	<b>6,832,494</b>	<b>6,510,788</b>	<b>6,199,046</b>	<b>5,777,963</b>	<b>5,390,345</b>

(a) Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.

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# Missouri Department of Revenue

## Tax and Fee Distribution

### Counties and Other Political Subdivisions



**This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to counties and other political subdivisions throughout the state of Missouri.**

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	5,971		78,017	657,351	2,603,461		43,309	3,388,109
Andrew County		6,076		19,788	691,716	1,374,756	118,581		2,210,917
Atchison County		14,412		11,261	615,916	761,654	49,992		1,453,235
Audrain County		45,914		26,305	906,951	3,076,272		36,784	4,092,226
Barry County		22,520		50,088	1,301,796	3,223,270			4,597,674
Barton County		35,650		14,145	717,394	929,030		47,146	1,743,365
Barton County Ambulance District						247,291			247,291
Bates County		36,146		17,565	961,592	1,081,863	62,865	42,433	2,202,464
Benton County		12,297		62,310	784,966	1,969,823			2,829,396
Bollinger County				2,659	573,549	728,894		46,042	1,351,144
Boone County		10,520	12,641	243,237	1,749,003	22,519,421			24,534,822
Buchanan County		20,749		231,325	650,478	11,399,862			12,302,414
Butler County		26,755		102,639	1,184,075	5,096,538		28,159	6,438,166
Caldwell County		26,598		9,816	587,855	1,016,343	72,207	47,128	1,759,947
Callaway County		9,262		21,421	1,797,452	1,591,291		15,307	3,434,733
Camden County		2,388	858	143,049	2,683,392	8,014,308			10,843,995
Camdenton R-3 School District			12,593						12,593
Cameron R-1 School District			9,471						9,471
Cape Girardeau County		34,095		154,744	933,814	5,638,085			6,760,738
Carroll County		55,701		37,953	900,011	1,011,430	87,179		2,092,274
Carter County				18,326	329,340	365,436		50,233	763,335
Cass County		47,208		165,524	1,580,229	9,075,929			10,868,890
Cedar County				18,252	595,804	978,308		43,597	1,635,961
Center School District			60,945						60,945
Chariton County		42,786		11,851	771,936	976,163	86,192		1,888,928
Christian County		4,590		48,831	1,274,051	7,564,518			8,891,990
Clark County		18,105		54,911	534,381	652,843			1,260,240
Clay County		59,942		385,215	892,150	23,726,185	2,800,837		27,864,329
Clinton County				11,832	664,060	1,050,109	78,226		1,804,227
Cole County		25,986	754,488	180,266	1,176,613	4,846,039	387,773		7,371,165

See page 110 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Columbia Board of Education	\$		200,743						200,743
Cooper County		23,091		8,511	586,626	2,416,445			3,034,673
Crawford County		36,035		3,157	749,143	2,967,538			3,755,873
Dade County		17,138		1,803	565,380	820,017	65,540	49,237	1,519,115
Dallas County				30,232	676,825	2,241,579			2,948,636
Daviess County		6,099		48,486	672,494	683,420	41,383	47,521	1,499,403
DeKalb County			115	12,160	604,004	1,216,647			1,832,926
Dent County				5,229	601,399	1,003,628			1,610,256
Douglas County				24,161	697,866	763,303			1,485,330
Dunklin County		10,206		124,973	941,480	1,718,690		35,752	2,831,101
Franklin County		71,109		34,597	2,260,412	12,428,171			14,794,289
Gasconade County		19,654		28,714	567,555	1,452,160			2,068,083
Gentry County				35,790	534,403	432,015	19,307		1,021,515
Greene County		51,745	295,143	411,149	3,379,693	40,583,766			44,721,496
Grundy County		22,794		25,751	475,967	831,715			1,356,227
Harrison County				53,156	787,582	1,056,172			1,896,910
Henry County		11,324		14,771	814,526	1,134,249	73,826	38,869	2,087,565
Hickory County				12,868	466,648	805,357			1,284,873
Holt County		27,344		23,745	494,794	695,515	99,179		1,340,577
Howard County		8,278		40,699	406,923	1,289,993			1,745,893
Howell County		24,612		61,937	1,184,785	2,879,820			4,151,154
Iron County		24,536			416,340	313,344			754,220
Jackson County	2,938,721	93,419	46,007	1,385,970	1,091,303	61,577,950			67,133,370
Jasper County		65,237		44,100	1,516,769	10,306,125			11,932,231
Jefferson City School District			1,436,148						1,436,148
Jefferson County		41,068		90,578	4,096,254	28,239,070			32,466,970
Johnson County		39,285		41,782	1,326,577	5,665,614	352,159		7,425,417
Kansas City School District			342,718						342,718
Knox County		10,270		63,171	496,255	521,795			1,091,491
Laclede County		20,814		8,240	891,177	3,527,209		29,809	4,477,249

See page 110 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Lafayette County	\$	44,866		108,993	912,596	3,478,969		25,285	4,570,709
Lawrence County		34,415		47,942	1,044,080	2,413,511	108,254	26,608	3,674,810
Lewis County		12,594		17,898	495,397	1,036,937	183,733		1,746,559
Lincoln County		12,186		109,763	1,063,879	7,256,942		7,654	8,450,424
Lindbergh School District			1,153,266						1,153,266
Linn County		21,967		10,450	660,308	1,134,698	94,516		1,921,939
Livingston County		29,132		53,404	608,454	972,106			1,663,096
Macon County		40,905		25,502	854,929	2,006,784			2,928,120
Madison County				1,484	375,438	821,115		45,982	1,244,019
Maries County		4,940		3,324	455,567	692,028	16,966		1,172,825
Maries Osage Ambulance District						9,162			9,162
Marion County		30,379		41,676	560,694	3,073,254			3,706,003
McDonald County		12,216		3,498	772,482	2,770,129			3,558,325
Mercer County		13,654		43,170	428,186	349,676			834,686
Miller County		12,530		29,583	881,106	2,455,583	143,066		3,521,868
Mississippi County				40,939	421,707	1,425,677		47,353	1,935,676
Moniteau County		22,450		444	545,931	1,341,228			1,910,053
Monroe County		26,581		1,705	665,086	511,694	62,521	47,164	1,314,751
Montgomery County		15,396		1,546	617,508	1,401,240		44,092	2,079,782
Morgan County		19,293		18,263	1,227,513	1,833,582			3,098,651
New Madrid County		38,767		93,100	952,234	1,391,070		43,762	2,518,933
Newton County		38,295		65,773	1,218,097	4,814,417		10,237	6,146,819
Nodaway County				24,200	1,258,723	2,459,304		41,020	3,783,247
Noel T. Adams Ambulance District						361,068			361,068
Oregon County		8,318		24,844	510,628	757,179			1,300,969
Orrick Fire Protection District						48,853			48,853
Osage County		29,511		40,803	588,466	931,772			1,590,552
Ozark County				24,439	699,910	772,538			1,496,887
Parkway School District			473,747						473,747
Pattonville School District			1,885						1,885

See page 110 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Pemiscot County	\$	20,848		31,411	599,591	1,524,802		44,827	2,221,479
Performing Arts Community Development						12,759			12,759
Perry County		20,551		68,658	580,943	2,067,458		37,747	2,775,357
Pettis County		20,283		53,895	1,140,044	4,644,266	307,436	26,542	6,192,466
Phelps County		18,711		119,911	793,717	4,044,651		27,022	5,004,012
Pike County		35,237		176,291	671,684	2,581,402			3,464,614
Platte County		23,540		118,939	1,057,271	13,371,809	3,009,008		17,580,567
Polk County				10,811	900,329	2,533,940		31,558	3,476,638
Pulaski County		19,293		85,700	637,651	2,034,794			2,777,438
Putnam County		8,738		35,562	505,771	612,152			1,162,223
Ralls County		16,386		36,376	570,732	1,218,842			1,842,336
Randolph County		35,586		26,121	822,576	2,349,425		38,188	3,271,896
Ray County		55,206		12,050	832,183	2,338,390	68,648	32,128	3,338,605
Reynolds County				67	668,232	182,923			851,222
Ripley County				21,122	427,353	411,431		46,408	906,314
Ritenour School District			48,290						48,290
Rock Township Ambulance District						825,931			825,931
St. Charles County		35,208		244,333	3,941,650	63,344,452	4,376,063		71,941,706
St. Clair County		4,078		34,403	642,551	260,481		47,020	988,533
St. Francois County		23,149		22,601	717,326	6,816,568		7,369	7,587,013
St. Louis County	1,203,278	76,497	1,610,956	2,923,642	13,197,622	286,444,897			305,456,892
Ste. Genevieve County		29,330		25,488	673,620	1,360,871		37,615	2,126,924
Saline County		42,151		23,223	782,116	1,821,761		40,363	2,709,614
Schuyler County				3,244	303,282	395,930			702,456
Scotland County		5,936		12,853	478,700	426,296			923,785
Scott County		27,711		70,112	542,921	3,111,928		26,734	3,779,406
Shannon County				39,052	657,999	425,730			1,122,781
Shelby County		14,382			577,183	659,169	38,249		1,288,983
Smithville Area Fire Protection District						412,279			412,279
SNI Valley Fire Protection District						661,452			661,452

See page 110 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Springfield R-12 School District	\$		413,349						413,349
Southern Stone Fire District						695,351			695,351
Stoddard County		38,615		66,929	1,164,490	2,249,658		34,195	3,553,887
Stone County		19,282		48,078	1,121,755	6,388,779	464,689		8,042,583
Sullivan County		10,485		15,238	535,750	753,493		50,791	1,365,757
Taney County		9,670		53,821	1,085,934	19,448,084			20,597,509
Texas County		10,241		9,500	975,101	804,834			1,799,676
Thirty-ninth Street Community Development						9,118			9,118
Three Trails Community Improvement District						206,224			206,224
Vernon County		63,361		29,630	1,007,459	874,059		39,946	2,014,455
Warren County		10,614		37,777	744,763	4,333,909			5,127,063
Warsaw Lincoln Ambulance District						40,104			40,104
Washington County		26,977		70,777	560,888	3,340,394	161,168	36,910	4,197,114
Wayne County		18,781		7,840	580,067	842,272			1,448,960
Webster County		28,509		48,433	931,708	2,673,822		25,963	3,708,435
Webster Groves School District			8,541						8,541
Worth County					267,172	159,235	5,805	53,380	485,592
Wright County		16,258		51,424	676,835	1,485,914			2,230,431
<b>TOTALS</b>	\$	<u>4,141,999</u>	<u>2,441,738</u>	<u>6,881,904</u>	<u>10,225,115</u>	<u>113,012,943</u>	<u>13,435,368</u>	<u>1,625,189</u>	<u>958,577,240</u>

(a) "Tax Distribution Summary - Cities" schedule beginning on page 111 provides the cigarette tax distribution to cities within St. Louis County. See page 93 for a description of cigarette tax.

(b) See page 70 for a description of county private car tax.

(c) See page 71 for a description of county stock insurance.

(d) See page 71 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.

(e) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.

(f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.

(g) See page 99 for a description of local sales tax.

(h) See page 99 for a description of local option use tax.

(i) See page 74 for a description of Statutory County Recorders Fund.

(j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 thru 95 and 99 because of a one to 12 month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 thru 154.

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# Missouri Department of Revenue

## Tax and Fee Distribution Cities



**This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to cities throughout the state of Missouri.**

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			73,783	263,174			336,957
Advance				51,565	301,933	18,164		371,662
Agency				24,829				24,829
Airport Drive				25,782	243,978			269,760
Alba				24,373	12,369			36,742
Albany				80,290	212,352			292,642
Aldrich				3,109				3,109
Alexandria				6,881	11,009			17,890
Allendale				2,238	4,712			6,950
Allenville				4,311				4,311
Alma				16,539				16,539
Altamount				9,036				9,036
Altenburg				12,808				12,808
Alton				27,689	193,831			221,520
Amazonia				11,482				11,482
Amity				2,901				2,901
Amoret				8,746				8,746
Amsterdam				11,648	12,853			24,501
Anderson				76,933	255,832			332,765
Annada				1,990				1,990
Annapolis				12,850	36,616			49,466
Anniston				11,813				11,813
Appleton City				54,466	170,152			224,618
Arbela				1,658				1,658
Arbyrd				21,886	29,774			51,660
Arcadia				23,503	63,601			87,104
Archie				36,891	54,327			91,218
Arcola				1,865				1,865
Argyle				6,798	7,531			14,329
Arkoe				2,404				2,404

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	S			11,896				11,896
Arnold				827,568	5,079,107			5,906,675
Arrow Point Village				5,513				5,513
Arrow Rock				3,275	18,461			21,736
Asbury				9,036	19,688			28,724
Ash Grove				59,275	177,660	7,887		244,822
Ashland				91,233	324,648			415,881
Atlanta				18,653	18,159			36,812
Augusta				9,036	71,690			80,726
Aurora				290,737	1,368,072			1,658,809
Auxvasse				37,347	88,220			125,567
Ava				125,223	767,231	61,591		954,045
Avilla				5,679				5,679
Avondale				21,927	16,278			38,205
Bagnell				3,565	9,651			13,216
Bakersfield				11,813	11,640			23,453
Baldwin Park				4,767				4,767
Ballwin	114,770			1,296,709	3,432,492			4,843,971
Baring				6,591				6,591
Barnard				10,653				10,653
Barnett				8,580				8,580
Bates City				10,155	97,166	12,414		119,735
Battlefield				98,860	98,060			196,920
Bell City				19,109	12,070			31,179
Bella Villa	2,520			28,477	38,708	4,487		74,192
Belle				55,710	233,983			289,693
Bellefontaine Neigh.	40,679			459,608	624,731			1,125,018
Bellerive	932			10,528				11,460
Bellflower				17,699	22,916			40,615
Bel-Nor	5,863			66,239	90,036	10,438		172,576

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$	11,307		127,752	218,280			357,339
Belton				900,729	5,626,295			6,527,024
Benton				30,342	47,833			78,175
Benton City				5,057				5,057
Berger				8,539	4,105			12,644
Berkeley		36,919		417,121	584,792			1,038,832
Bernie				73,658	143,795			217,453
Bertrand				30,674				30,674
Bethany				127,959	805,226			933,185
Bethel				5,016				5,016
Beverly Hills		2,212		24,995	57,961			85,168
Bevier				29,969	64,899			94,868
Biehle				232	4,679			4,911
Bigelow				1,575				1,575
Big Lake				5,264				5,264
Billings				45,223	61,301			106,524
Birch Tree				26,280	89,083			115,363
Birmingham				8,870	9,120			17,990
Bismarck				60,933	128,857			189,790
Blackburn				11,772	5,942			17,714
Black Jack		24,918		281,535	382,682	44,364		733,499
Blackwater				8,249	13,723			21,972
Blairstown				5,845	7,214			13,059
Bland				23,420	53,045			76,465
Blodgett				10,984				10,984
Bloomfield				80,912	122,024	22,015		224,951
Bloomsdale				17,368	73,919			91,287
Blue Eye				5,347				5,347
Blue Springs				1,992,961	8,854,547			10,847,508
Blythedale				9,658				9,658

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bogard	\$			9,699				9,699
Bolckow				9,699				9,699
Bolivar				378,986	3,188,922			3,567,908
Bonne Terre				167,420	760,741			928,161
Boonville				339,980	1,289,254		4,217,773	5,847,007
Bosworth				15,834				15,834
Bourbon				55,876	229,570			285,446
Bowling Green				135,130	733,983			869,113
Bragg City				7,834				7,834
Brandsville				7,212				7,212
Branson				250,778	12,319,904			12,570,682
Branson West				16,912	1,489,490			1,506,402
Brashear				11,606				11,606
Braymer				37,720	56,528			94,248
Breckenridge				18,819	11,485			30,304
Breckenridge Hills	36,342			199,669	176,638	31,464		444,113
Brentwood	38,220			318,882	5,272,138			5,629,240
Bridgeton	57,050			644,562	3,503,447			4,205,059
Brimson				2,611				2,611
Bronaugh				10,155				10,155
Brookfield				197,679	1,189,247	57,799		1,444,725
Brookline				13,513	16,886			30,399
Brooklyn Hgts.				5,181				5,181
Browning				13,140	10,796	1,206		25,142
Brownington				4,933				4,933
Brumley				4,228	7,197			11,425
Brunswick				38,342	110,591			148,933
Bucklin				21,720	30,222	5,891		57,833
Buckner				112,954	262,511	14,880		390,345
Buffalo				115,275	947,038			1,062,313

See page 142 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bull Creek Village	\$			9,326	8,067			17,393
Bunceton				14,425				14,425
Bunker				17,699	16,767			34,466
Burgess				2,901				2,901
Burlington Junct.				26,197				26,197
Butler				174,467	1,160,783			1,335,250
Butterfield				16,456				16,456
Byrnes Mill				98,487	111,485			209,972
Cabool				89,866	426,862			516,728
Cainsville				15,337				15,337
Cairo				12,145				12,145
Caledonia				6,549	13,115			19,664
Calhoun				20,352	12,119			32,471
California				166,011	432,763			598,774
Callao				12,062	6,192			18,254
Calverton Park	4,850			54,798	74,485			134,133
Camden				8,663				8,663
Camden Point				20,062				20,062
Camdenton				115,192	2,272,679			2,387,871
Cameron				405,722	1,830,976			2,236,698
Campbell				78,052	118,062			196,114
Canalou				14,425				14,425
Canton				105,990	248,515			354,505
Cape Girardeau				1,465,249	15,778,281			17,243,530
Cardwell				32,705	14,494			47,199
Carl Junction				219,441	331,317			550,758
Carrollton				170,861	548,306			719,167
Carterville				76,684	120,678	10,513		207,875
Carthage				525,100	3,401,767			3,926,867
Caruthersville				280,208	711,757		1,197,045	2,189,010

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Carytown	\$			8,995				8,995
Cassville				119,793	1,107,853			1,227,646
Catron				2,819				2,819
Cedar Hill Lakes				9,492				9,492
Center				26,694	43,883			70,577
Centertown				10,653	28,500			39,153
Centerview				10,321				10,321
Centerville				7,088	10,158			17,246
Centralia				156,436	619,019			775,455
Chaffee				126,177	229,043			355,220
Chain of Rocks				3,772				3,772
Chain-O-Lakes				5,264				5,264
Chamois				18,902	23,241			42,143
Champ		44		497				541
Charlack		5,250		59,316	80,627			145,193
Charleston				196,146	642,280			838,426
Chesterfield		171,706		1,939,986	4,895,592			7,007,284
Chilhowee				13,637	14,751			28,388
Chillicothe				371,732	2,873,139			3,244,871
Chula				8,207				8,207
Clarence				37,928	67,326			105,254
Clark				11,399				11,399
Clarksburg				15,544	6,591			22,135
Clarksdale				14,549				14,549
Clarkson Valley		9,814		110,881				120,695
Clarksville				20,311	33,577			53,888
Clarkton				55,130	52,372			107,502
Claycomo				52,518	6,544			59,062
Clayton		100,548		660,520	2,535,923			3,296,991
Clearmont				7,917				7,917

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cleveland	\$			24,539	37,950			62,489
Clever				41,865	79,232			121,097
Cliff Village				1,368				1,368
Clifton Hill				5,140				5,140
Climax Springs				3,316	2,546			5,862
Clinton				385,950	3,670,847	210,701		4,267,498
Clyde				3,067				3,067
Cobalt				7,834				7,834
Coffey				5,803				5,803
Cole Camp				42,612	136,745			179,357
Collins				7,295	48,063	1,928		57,286
Columbia				3,503,888	32,918,077			36,421,965
Commerce				4,560				4,560
Conception Junct.				8,373				8,373
Concordia				97,824	654,064			751,888
Coney Island				3,896				3,896
Conway				30,798	94,346			125,144
Cool Valley	3,966			44,808	74,599			123,373
Cooter				18,238				18,238
Corder				17,699	12,850	6,217		36,766
Corning				870				870
Cosby				5,927				5,927
Cottleville				79,917	286,802			366,719
Country Club Village				76,518	32,323			108,841
Country Club Hills	5,067			57,244	77,810			140,121
Country Life Acres	297			3,357				3,654
Cowgill				10,238				10,238
Craig				12,808	15,412			28,220
Crane				57,617	173,106	20,394		251,117
Creighton				13,347	17,607			30,954

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Crestwood	\$	43,523		491,732	3,861,497			4,396,752
Creve Coeur		60,535		683,940	1,924,725			2,669,200
Crocker				42,819	153,458			196,277
Cross Timbers				7,668				7,668
Crystal City				176,042	1,145,839			1,321,881
Crystal Lake Park		1,677		18,943				20,620
Crystal Lakes				15,876	31,107			46,983
Cuba				133,886	880,862			1,014,748
Curryville				10,404	6,371			16,775
Dadeville				9,285				9,285
Dalton				1,119				1,119
Dardene Prairie				181,721	116,732			298,453
Darlington				4,684				4,684
Dearborn				21,927	26,655			48,582
Deepwater				21,016	12,152			33,168
Deerfield				3,109				3,109
DeKalb				10,653				10,653
Dellwood		19,279		217,825	493,163			730,267
Delta				21,430	38,789			60,219
Dennis Acres				2,819				2,819
Denver				1,658				1,658
Des Arc				7,751				7,751
Desloge				199,047	1,663,004			1,862,051
De Soto				264,250	1,224,561			1,488,811
Des Peres		31,522		356,146	4,944,789	207,238		5,539,695
De Witt				4,974				4,974
Dexter				304,913	2,273,828			2,578,741
Diamond				33,451	38,857			72,308
Diehlstadt				6,756				6,756
Diggins				12,352	17,307			29,659

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Dixon	\$			65,078	202,248			267,326
Doniphan				80,083	590,898			670,981
Doolittle				26,694	32,579			59,273
Dover				4,477				4,477
Downing				16,415				16,415
Drexel				45,181	135,344			180,525
Dudley				11,979	41,920			53,899
Duenweg				42,860	114,784			157,644
Duquesne				67,979	261,467			329,446
Dutchtown				4,104	9,090			13,194
Eagleville				13,306	145,002			158,308
East Lynne				12,435	12,936			25,371
Easton				10,694	7,064			17,758
East Prairie				133,762	315,189			448,951
Edgar Springs				7,876	17,435			25,311
Edgerton				22,093	23,398			45,491
Edina				51,109	128,653			179,762
Edmundson	3,082			34,819	337,018	5,957		380,876
Eldon				202,902	1,595,182			1,798,084
El Dorado Springs				156,477	737,583			894,060
Ellington				43,316	321,357			364,673
Ellisville	33,401			377,369	1,551,226			1,961,996
Ellsinore				15,047	54,859			69,906
Elmer				4,062				4,062
Elmira				3,399				3,399
Elmo				6,881				6,881
Elsberry				84,850	231,390	8,099		324,339
Emerald Beach				10,363				10,363
Eminence				22,715	139,091			161,806
Emma				10,073	11,752			21,825

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Eolia	\$			18,031	25,354			43,385
Essex				21,720	15,003	50		36,773
Ethel				4,145				4,145
Eureka		28,162		318,177	2,067,464			2,413,803
Everton				13,347	14,170			27,517
Ewing				19,233	24,252			43,485
Excelsior Estates				10,902				10,902
Excelsior Springs				449,618	2,569,525	130,276		3,149,419
Exeter				29,306	19,733			49,039
Fairfax				26,736	36,688			63,424
Fair Grove				45,886	225,128			271,014
Fair Play				17,326	31,432			48,758
Fairview				16,373	10,901			27,274
Farber				17,036	12,227			29,263
Farley				9,368				9,368
Farmington				577,163	4,358,725			4,935,888
Fayette				115,772	214,180			329,952
Fenton		15,996		180,726	3,365,538			3,562,260
Ferguson		82,203		928,749	1,376,447			2,387,399
Ferrelview				24,580	17,050			41,630
Festus				400,416	4,559,147			4,959,563
Fidelity				10,446				10,446
Fillmore				8,746				8,746
Fisk				15,047	41,191			56,238
Flat River					5			5
Fleming				5,057				5,057
Flemington				5,140				5,140
Flint Hill				15,710	95,772			111,482
Flordell Hills		3,416		38,591	52,455	6,081		100,543
Florissant		187,416		2,093,147	4,553,216			6,833,779

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Foley	\$			7,378	14,739			22,117
Fordland				28,352	39,605			67,957
Forest City				14,010	10,776			24,786
Foristell				13,720	253,834	25,575		293,129
Forsyth				69,886	540,092			609,978
Fortescue				2,114				2,114
Foster				5,389				5,389
Fountain N' Lakes				5,347				5,347
Four Seasons				61,886	344,326			406,212
Frankford				14,549	8,848			23,397
Franklin				4,642	11,043			15,685
Fredericktown				162,819	700,126			862,945
Freeburg				17,534	165,735			183,269
Freeman				21,596	36,840			58,436
Freistatt				7,627				7,627
Fremont Hills				24,746	30,189	2,266		57,201
Frohna				7,959				7,959
Frontenac	12,778			144,374	1,170,968			1,328,120
Fulton				502,717	2,580,481			3,083,198
Gainesville				26,197	166,544			192,741
Galena				18,694	30,108			48,802
Gallatin				74,156	125,525	9,325		209,006
Galt				11,399				11,399
Garden City				62,176	144,758			206,934
Gasconade				11,067	3,483			14,550
Gentry				4,186				4,186
Gerald				48,539	181,876			230,415
Gerster				1,451	274			1,725
Gibbs				4,145				4,145
Gideon				46,135	34,099			80,234

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gilliam	\$			9,492	4,233			13,725
Gilman City				15,751	17,882			33,633
Gladstone				1,092,854	6,842,017	277,361		8,212,232
Glasgow				52,352	173,136			225,488
Glenaire				22,922				22,922
Glenallen				6,010				6,010
Glendale	21,158			239,047	451,025	37,669		748,899
Glen Echo Park	609			6,881				7,490
Glenwood				8,414				8,414
Golden City				36,643	75,722			112,365
Goodman				49,036	60,048			109,084
Gordonville				17,617				17,617
Gower				57,990	100,560	11,639		170,189
Graham				7,917				7,917
Grain Valley				213,887	971,815			1,185,702
Granby				87,917	229,521			317,438
Grand Falls Plaza				4,311				4,311
Grandin				9,782	7,216			16,998
Grand Pass				2,197				2,197
Grandview				1,031,340	6,967,281			7,998,621
Granger				1,824				1,824
Grant City				38,383	141,475			179,858
Grantwood	3,239			36,601	49,751	5,768		95,359
Gravois Mills				8,622	33,620			42,242
Green Castle				12,767				12,767
Green City				28,518	76,756			105,274
Greendale	2,649			29,928	7,812			40,389
Greenfield				56,290	123,630			179,920
Green Park	9,781			110,508	400,428			520,717
Green Ridge				18,446	31,212			49,658

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greentop	\$			17,699	20,107			37,806
Greenville				18,694	77,705			96,399
Greenwood				163,814	488,170			651,984
Guilford				3,606				3,606
Gunn City				3,523				3,523
Hale				19,606	49,244			68,850
Half Way				7,295				7,295
Hallsville				40,539	74,048			114,587
Halltown				7,834				7,834
Hamilton				75,150	174,681			249,831
Hanley Hills	7,792			88,042				95,834
Hannibal				736,044	5,419,837			6,155,881
Hardin				25,451	20,360			45,811
Harris				4,352				4,352
Harrisburg				7,627	20,762			28,389
Harrisonville				370,820	2,655,507			3,026,327
Hartsburg				4,477	4,783			9,260
Hartville				25,161	103,142			128,303
Harwood				3,731				3,731
Hawk Point				19,026	32,944			51,970
Hayti				132,933	621,946			754,879
Hayti Heights				31,959	15,835			47,794
Haywood City				9,907				9,907
Hazelwood	96,144			1,086,263	3,142,629	954,619		5,279,655
Henrietta				18,943	33,908			52,851
Herculaneum				116,270	575,868			692,138
Hermann				110,840	707,410			818,250
Hermitage				20,560	191,784	6,978		219,322
Higbee				25,824	28,500			54,324
Higginsville				194,073	1,012,857			1,206,930

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
High Hill	\$			9,575	11,619			21,194
Highlandville				36,145	31,833			67,978
Hillsboro				69,430	353,568			422,998
Hillsdale		5,419		61,223	83,219			149,861
Hoberg				2,487				2,487
Holcomb				28,850	32,124			60,974
Holden				104,042	370,895	21,573		496,510
Holland				10,197				10,197
Holliday				5,347				5,347
Hollister				160,291	1,815,107			1,975,398
Holt				16,788	116,533			133,321
Holts Summit				121,658	728,995	57,657		908,310
Homestead				7,503				7,503
Homestown				7,503	2,343			9,846
Hopkins				24,000				24,000
Homersville				28,435	26,421			54,856
Houston				82,570	803,646			886,216
Houston Lake				11,772				11,772
Houstonia				11,399				11,399
Howardville				14,176	2,760	650		17,586
Hughesville				7,212				7,212
Humansville				39,213	88,443			127,656
Hume				13,969				13,969
Humphreys				6,798				6,798
Hunnewell				9,409	4,423			13,832
Huntleigh		1,185		13,389				14,574
Huntsville				64,373	86,657			151,030
Hurdland				9,907				9,907
Hurley				6,508	4,618			11,126
Huntsdale				2,618				2,618

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Iatan	\$			2,238				2,238
Iberia				26,984	186,669			213,653
Illmo					69			69
Independence				4,695,893	30,265,729			34,961,622
Indian Point				24,373	209,620			233,993
Innsbrook				19,440	33,824			53,264
Ionia				4,477				4,477
Irondale				18,114				18,114
Iron Mtn. Lake				28,725	5,179			33,904
Ironton				60,974	425,544			486,518
Jackson				495,214	2,789,712			3,284,926
Jacksonville				6,756				6,756
Jameson				4,974				4,974
Jamesport				20,933	55,622			76,555
Jamestown				15,834				15,834
Jasper				41,907	114,427			156,334
Jefferson City				1,642,949	12,822,318			14,465,267
Jennings	56,752			641,204	1,073,020			1,770,976
Jerico Springs				10,736				10,736
Jonesburg				28,808	86,891			115,699
Joplin				1,886,183	18,727,065			20,613,248
Josephville				11,192	4,767			15,959
Junction City				13,223				13,223
Kahoka				92,891	208,628			301,519
Kansas City				18,302,450	126,789,670	24,933,562	19,562,471	189,588,153
Kearney				226,819	1,554,928			1,781,747
Kelso				21,845	52,131			73,976
Kennett				466,737	1,448,430			1,915,167
Keytesville				22,093				22,093
Kidder				11,233	35,921			47,154

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Kimberling City	\$			93,389	641,959	52,026		787,374
Kimmswick				3,896	68,057			71,953
King City				41,948	93,419			135,367
Kingdom City				5,016	367,432			372,448
Kingston				11,896				11,896
Kingsville				10,653				10,653
Kinloch		1,647		18,611	25,298			45,556
Kirbyville				4,560				4,560
Kirksville				713,877	4,895,137			5,609,014
Kirkwood		100,246		1,132,605	4,526,923	178,476		5,938,250
Knob Noster				102,052	331,503	29,348		462,903
Knox City				9,244				9,244
Koshkonong				8,497	15,670			24,167
La Belle				27,731	40,943			68,674
Laclede				17,202	126			17,328
Ladonia				25,700	22,930			48,630
Ladue		31,717		358,343	1,352,368			1,742,428
La Grange				41,451	37,882		1,532,689	1,612,022
Lake Annette				6,756				6,756
Lake Lafayette				14,342				14,342
Lake Lotawana				77,596				77,596
Lake Mykee				13,513				13,513
Lake Ozark				61,720	957,245			1,018,965
Lake St. Louis				421,514	899,166			1,320,680
Lakeshire		5,045		56,995				62,040
Lakeside				1,534	432			1,966
Lake Tapawingo				34,943				34,943
Lake Waukomis				38,010				38,010
Lake Winnebago				37,389				37,389
Lamar				183,420	1,048,293			1,231,713

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lamar Hgts.	\$			8,953				8,953
La Monte				44,104	78,225			122,329
Lanagan				17,036	17,396			34,432
Lancaster				30,549	87,469			118,018
La Plata				61,596	78,915			140,511
Laredo				10,363				10,363
La Russell				5,720				5,720
Lathrop				86,715	174,247			260,962
LaTour				2,694				2,694
Laurie				27,482	818,189			845,671
Lawson				96,829	304,393			401,222
Leadington				8,539	430,954	23,663		463,156
Leadwood				48,083	29,692			77,775
Leasburg				13,389				13,389
Leawood				37,472				37,472
Lebanon				503,836	5,490,906			5,994,742
Lee's Summit				2,930,581	26,027,141			28,957,722
Leeton				25,658	40,577			66,235
Leonard				2,736				2,736
Leslie				3,606				3,606
Levasy				4,477	5,289			9,766
Lewis & Clark				6,425				6,425
Lewistown				24,663				24,663
Lexington				184,581	740,140			924,721
Liberal				32,290	33,216			65,506
Liberty				1,087,341	6,436,247			7,523,588
Licking				60,974	306,083			367,057
Lilbourn				54,011	55,354	1,156		110,521
Lincoln				42,529	113,994	26,448		182,971
Linn				56,125	224,168			280,293

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Linn Creek	\$			11,606	182,343	22,923		216,872
Linneus				15,295				15,295
Livonia				4,725				4,725
Lock Springs				2,860				2,860
Lockwood				40,995	78,795	4,181		123,971
Lohman				6,964				6,964
Loma Linda				21,016	24,068			45,084
Lone Jack				21,886	55,643			77,529
Longtown				3,150				3,150
Louisburg				6,093				6,093
Louisiana				160,125	674,394	62,813		897,332
Lowry City				30,176	51,867	2,264		84,307
Lucerne				3,813				3,813
Ludlow				8,456				8,456
Lupus				1,202				1,202
Luray				4,228				4,228
Lutesville					26			26
MacKenzie		503		5,679				6,182
Macks Creek				11,067	10,639			21,706
Macon				229,555	1,195,560			1,425,115
Madison				24,290	26,090			50,380
Maitland				14,176				14,176
Malden				198,218	641,380			839,598
Malta Bend				10,321	6,305			16,626
Manchester		70,297		794,241	1,994,457			2,858,995
Mansfield				55,917	190,141			246,058
Maplewood		66,639		382,509	1,131,417	47,289		1,627,854
Marble Hill				62,259	338,393			400,652
Marceline				106,031	290,567			396,598
Marionville				87,586	287,829			375,415

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marlborough	\$	10,042		92,643	17,672			120,357
Marquand				10,404	8,563			18,967
Marshall				515,359	2,009,455			2,524,814
Marshfield				237,099	1,358,163			1,595,262
Marston				25,285	83,525	11,216		120,026
Marthasville				34,694	77,421	5,139		117,254
Martinsburg				13,513	32,139			45,652
Maryland Hgts.		94,493		1,067,610	3,801,052		13,672,892	18,636,047
Maryville				438,592	2,695,743			3,134,335
Matthews				25,078	168,323			193,401
Maysville				50,238	110,534			160,772
Mayview				12,187				12,187
McBaine				705				705
McCord Bend				12,104				12,104
McFall				5,596				5,596
McKittrick				2,984				2,984
Meadville				18,943				18,943
Memphis				85,430	256,897			342,327
Mendon				8,622				8,622
Mercer				14,176				14,176
Merriam Woods				47,337	20,451			67,788
Merwin				3,440				3,440
Meta				10,321	7,170			17,491
Metz				2,777				2,777
Mexico				469,224	1,978,376			2,447,600
Miami				6,632				6,632
Middletown				8,249	14,542			22,791
Milan				81,161	186,424			267,585
Milford				2,155				2,155
Millard				3,109				3,109

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Miller	\$			31,254	55,065			86,319
Mill Spring				9,078				9,078
Milo				3,482				3,482
Mindenmines				16,953				16,953
Miner				43,772	932,916	16,318		993,006
Mineral Point				15,047				15,047
Miramiquoa Park				5,264				5,264
Missouri City				12,228				12,228
Moberly				569,577	4,816,510			5,386,087
Mokane				7,793	9,546			17,339
Moline Acres	9,920			110,342				120,262
Monett				306,571	2,499,358			2,805,929
Monroe City				107,275	447,811			555,086
Montgomery City				101,223	451,894			553,117
Monticello				5,223				5,223
Montrose				17,285	36,054			53,339
Mooreville				3,689				3,689
Morehouse				42,073	29,170			71,243
Morley				32,829	12,935			45,764
Morrison				5,098	6,564			11,662
Morrisville				14,259				14,259
Mosby				10,031	109,677			119,708
Moscow Mills				72,207	464,661			536,868
Mound City				49,451	117,879			167,330
Mountain Grove				189,596	1,300,593			1,490,189
Mountain View				100,726	623,360			724,086
Moundville				4,269				4,269
Mount Leonard				5,098				5,098
Mount Moriah				5,927				5,927
Mount Vernon				166,508	732,893			899,401

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Napoleon	\$			8,622				8,622
Naylor				25,285	38,038			63,323
Neck City				4,933				4,933
Neelyville				20,187	10,333			30,520
Nelson				8,788				8,788
Neosho				435,442	3,888,994			4,324,436
Nevada				356,768	3,353,936			3,710,704
Newark				4,145				4,145
New Bloomfield				24,829	25,315			50,144
Newburg				20,062	32,270			52,332
New Cambria				9,202	11,674			20,876
New Florence				31,668	201,341			233,009
New Franklin				47,461	74,356			121,817
New Hampton				14,466				14,466
New Haven				77,389	281,067			358,456
New London				41,492	104,043			145,535
New Madrid				138,197	271,880	39,193		449,270
New Melle				11,896	63,396	3,752		79,044
Newtonia				9,575				9,575
Newtown				8,663				8,663
Niangua				18,446	24,661			43,107
Nixa				502,551	2,658,343			3,160,894
Noel				61,347	232,285			293,632
Norborne				33,368	38,627			71,995
Normandy	38,220			213,597	76,086			327,903
North Kansas City				195,400	4,240,473		10,699,427	15,135,300
North Lilbourn				3,938				3,938
North Wardell				7,047				7,047
Northmoor				16,539	164,235			180,774
Northwoods	17,034			192,457	386,069			595,560

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Norwood	\$			22,881	44,817			67,698
Norwood Court		3,893		43,979				47,872
Novelty				4,933				4,933
Novinger				22,135				22,135
Oak Grove				229,431	1,945,997			2,175,428
Oak Grove Village				15,834				15,834
Oakland		5,650		63,834	86,768			156,252
Oak Ridge				8,373				8,373
Oaks				5,637				5,637
Oakview				16,000	93,175	4,914		114,089
Oakwood				8,166				8,166
Oakwood Park				7,585				7,585
Odessa				199,711	1,116,658			1,316,369
O'Fallon				1,913,748	14,145,591			16,059,339
Old Appleton				3,399				3,399
Old Monroe				10,363	55,723			66,086
Olean				6,508				6,508
Olivette		27,488		308,312	1,316,141	144,944		1,796,885
Olympian Village				27,731				27,731
Oran				52,394	80,009			132,403
Oregon				38,757				38,757
Oronogo				40,456	36,965			77,421
Ornick				36,850	64,513			101,363
Osage Beach				151,793	8,040,619			8,192,412
Osborn				18,860				18,860
Osceola				34,611	121,289			155,900
Osgood				2,114				2,114
Oterville				19,731	27,534			47,265
Overland		66,557		697,951	311,616			1,076,124
Owensville				103,627	985,886			1,089,513

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Ozark	\$			400,623	2,315,370			2,715,993
Pacific		20,112		227,234	1,092,749			1,340,095
Pagedale		13,266		149,887	319,109			482,262
Palmyra				143,710	539,140			682,850
Paris				63,378	223,146			286,524
Park Hills				325,846	1,342,345			1,668,191
Parkdale				8,497				8,497
Parkville				168,249	1,016,418			1,184,667
Parkway				11,606	17,494			29,100
Parma				35,316	25,715	1,954		62,985
Parnell				8,166				8,166
Pasadena Hills		4,208		47,544	64,625	7,492		123,869
Pasadena Park		1,794		20,269	27,552			49,615
Pascola				5,720				5,720
Passaic				1,658				1,658
Pattonsburg				10,819	25,909	3,762		40,490
Paynesville				3,772				3,772
Peculiar				107,938	582,312	74,179		764,429
Penermon				3,109				3,109
Perry				27,606	117,621			145,227
Perryville				317,804	2,600,640			2,918,444
Pevely				156,187	694,302			850,489
Phillipsburg				8,332				8,332
Pickering				6,383				6,383
Piedmont				82,570	763,029			845,599
Pierce City				57,409	82,646			140,055
Pilot Grove				29,969	57,792	9,817		97,578
Pilot Knob				28,891	112,426			141,317
Pine Lawn		30,169		174,260	279,478			483,907
Pineville				31,834	142,638	596,234		770,706

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Plato	\$				9,103			9,103
Platte City				160,249	1,140,229			1,300,478
Platte Woods				19,648	114,491			134,139
Plattsburg				97,575	380,740			478,315
Pleasant Hill				231,379	1,105,471			1,336,850
Pleasant Hope				22,715	58,469	3,094		84,278
Pleasant Valley				137,658	570,463			708,121
Pocahontas				5,264				5,264
Pollock				5,430				5,430
Polo				24,124	77,702			101,826
Poplar Bluff				690,199	6,472,492			7,162,691
Portage Des Sioux				14,549	11,356			25,905
Portageville				136,581	418,463			555,044
Potosi				110,342	700,116			810,458
Powersville				3,565				3,565
Prairie Home				9,119				9,119
Prathersville				4,601				4,601
Preston				4,684	18,798			23,482
Princeton				43,399	98,153			141,552
Purcell				14,798				14,798
Purdin				9,244				9,244
Purdy				45,720	42,066			87,786
Puxico				47,461	109,033			156,494
Queen City				26,446	61,840			88,286
Quitman				1,907				1,907
Qulin				19,358	44,665			64,023
Randolph				1,948	91,974			93,922
Ravenwood				18,570				18,570
Raymondville				18,321				18,321
Raymore				462,012	3,455,000			3,917,012

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Raytown	\$			1,259,611	4,941,576			6,201,187
Rayville				8,456				8,456
Rea				2,321				2,321
Redings Mill				6,591	2,726			9,317
Reeds				4,269				4,269
Reeds Spring				19,275	115,416			134,691
Renick				9,161				9,161
Rensselaer				6,010				6,010
Republic				349,763	2,256,175			2,605,938
Revere				5,016				5,016
Rhineland				7,295				7,295
Richards				3,938				3,938
Rich Hill				60,560	73,588			134,148
Richland				74,819	265,597			340,416
Richmond				253,514	1,415,834			1,669,348
Richmond Hgts.	76,001			398,012	4,576,498			5,050,511
Ridgely				2,653				2,653
Ridgeway				21,969	27,467			49,436
Risco				16,249	16,411			32,660
Ritchey				3,150				3,150
River Bend				414	14,664			15,078
Riverside				123,482	970,545	350,546	6,473,094	7,917,667
Riverview	11,542			130,405	177,255	20,549		339,751
Rives				3,648				3,648
Rochepoint				8,622	33,402			42,024
Rockaway Beach				23,917	79,971			103,888
Rock Hill	22,719			197,514	977,383			1,197,616
Rock Port				57,824	257,065	29,349		344,238
Rockville				6,715	9,210			15,925
Rogersville				62,508	399,304			461,812

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rolla	\$			678,427	8,492,178			9,170,605
Roscoe				4,642				4,642
Rosebud				15,088	43,726			58,814
Rosendale				7,461				7,461
Rothville				3,855				3,855
Rush Hill				5,389				5,389
Rushville				11,606				11,606
Russellville				31,420	43,971			75,391
Rutledge				4,269	10,480			14,749
St. Ann	50,626			564,023	2,182,436			2,797,085
St. Charles				2,500,361	14,872,613		16,067,594	33,440,568
St. Clair				181,970	784,932			966,902
St. Elizabeth				12,311	25,513			37,824
St. George	4,725			53,389				58,114
St. James				153,534	682,485			836,019
St. John	25,588			284,809	495,436			805,833
St. Joseph				3,066,954	21,017,175		1,354,178	25,438,307
St. Louis		47,004	834,235	15,057,485	127,557,104	25,100,175	5,083,637	173,679,640
St. Martins				42,404	37,524			79,928
St. Mary				15,627	31,832			47,459
St. Paul				67,731				67,731
St. Peters				2,129,790	18,500,893			20,630,683
St. Robert				114,405	3,041,234			3,155,639
St. Thomas				11,896	11,182			23,078
Ste. Genevieve				185,534	1,075,405	65,262		1,326,201
Saginaw				11,440	18,991			30,431
Salem				201,203	1,255,171			1,456,374
Salisbury				71,544	162,893			234,437
Sarcoxi				56,125	181,467			237,592
Savannah				197,389	574,451			771,840

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Schell City	\$			11,855				11,855
Scotsdale				8,746	2,888			11,634
Scott City				190,301	590,399			780,700
Sedalia				843,070	8,992,559			9,835,629
Sedgewickville				8,166				8,166
Seligman				36,352	106,752			143,104
Senath				68,394	53,396			121,790
Seneca				88,498	295,237			383,735
Seymour				76,021	170,384			246,405
Shelbina				80,539	256,831			337,370
Shelbyville				28,269	32,754			61,023
Sheldon				21,927	21,232			43,159
Sheridan				7,668				7,668
Shoal Creek Drive				14,342				14,342
Shoal Creek Estates				2,114				2,114
Shrewsbury	97,042			275,400	985,214			1,357,656
Sibley				14,383				14,383
Sikeston				704,334	5,608,452			6,312,786
Silex				8,539	33,473	4,219		46,231
Silver Creek				25,202	20,407			45,609
Skidmore				14,176				14,176
Slater				86,342	208,113			294,455
Smithton				21,140	13,388			34,528
Smithville				228,560	1,059,337	78,920		1,366,817
South Gifford				2,984				2,984
South Gorin				5,927				5,927
South Greenfield				5,637				5,637
South Lineville				1,534				1,534
South West City				35,440	162,419	34,379		232,238
Sparta				47,420	86,580			134,000

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Spickard	\$			13,057	3,482			16,539
Springfield				6,283,132	47,897,260	3,550,928		57,731,320
Stanberry				51,523	50,138			101,661
Stark City				6,466				6,466
Steele				93,803	198,985			292,788
Stellville				59,233	319,880			379,113
Stella				7,378	3,492			10,870
Stewartsville				31,461	51,022			82,483
Stockton				81,244	413,027	35,476		529,747
Stotesbury				1,782				1,782
Stotts City				10,363				10,363
Stoutland				7,337	5,442			12,779
Stoutsville				1,824				1,824
Stover				40,124	142,488			182,612
Strafford				76,477	347,229			423,706
Strasburg				5,637				5,637
Sturgeon				39,130	70,228			109,358
Sugar Creek				159,130	326,232	25,683		511,045
Sullivan				263,255	2,059,721			2,322,976
Summersville				22,549	76,499			99,048
Sumner				5,886				5,886
Sunrise Beach				15,254	248,334	27,133		290,721
Sunset Hills	30,330			342,675	1,165,685			1,538,690
Sweet Springs				67,482	240,068			307,550
Sycamore Hills	2,649			29,928				32,577
Syracuse				7,129				7,129
Table Rock				9,492	10,666			20,158
Tallapoosa				8,456				8,456
Taneyville				14,881	11,973			26,854
Taos				36,062	21,117			57,179

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tarkio	\$			80,207	196,608			276,815
Thayer				91,233	374,230			465,463
Theodosia				9,948	47,767			57,715
Tightwad				2,611				2,611
Tina				8,000				8,000
Tindall				2,694				2,694
Tipton				135,171	173,869			309,040
Town and Country	39,968			451,566	2,471,615			2,963,149
Tracy				8,829	20,343			29,172
Trenton				257,659	1,227,755			1,485,414
Trimble				18,694	8,646			27,340
Triplett				2,653				2,653
Troy				279,255	2,905,202			3,184,457
Truesdale				16,456	44,329			60,785
Truxton				3,979				3,979
Turney				6,425				6,425
Tuscumbia				9,036	9,472			18,508
Twin Bridges				1,741				1,741
Twin Oaks	1,328			15,005	238,252			254,585
Umber View Heights				2,155				2,155
Union				321,535	2,471,752			2,793,287
Union Star				17,948				17,948
Unionville				84,601	172,386			256,987
Unity Village				5,803				5,803
University City	138,123			1,551,425	4,000,029	245,603		5,935,180
Uplands Park	1,688			19,067	25,918	3,005		49,678
Urbana				16,870	63,257			80,127
Urich				20,684	95,821			116,505
Utica				11,358				11,358
Valley Park	23,913			270,177	731,440			1,025,530

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Van Buren	\$			35,026	193,173			228,199
Vandalia				160,125	422,922			583,047
Vandiver				3,440	104,871			108,311
Vanduser				8,995				8,995
Velda City	5,929			45,181	91,050			142,160
Velda Village Hills	3,999			66,985	61,414			132,398
Verona				29,596	26,025			55,621
Versailles				106,322	860,725			967,047
Viburnum				34,197	55,346			89,543
Vienna				26,031	128,715			154,746
Village of Aullville				3,565				3,565
Village of Bradleyville				2,023				2,023
Village of Pinhook				1,990				1,990
Village of Plato				2,984				2,984
Vinita Park	7,059			79,752	229,976	2,674		319,461
Vinita Terrace	1,071			12,104	16,452			29,627
Vista				2,280				2,280
Waco				3,565				3,565
Walker				11,399				11,399
Walnut Grove				26,114	35,655			61,769
Wardell				11,523	13,057			24,580
Wardsville				40,456	31,072			71,528
Warrensburg				677,308	3,520,832	205,550		4,403,690
Warrenton				218,902	2,049,974			2,268,876
Warsaw				85,803	1,163,208			1,249,011
Warson Woods	7,275			82,197	199,094			288,566
Washburn				18,570	46,184			64,754
Washington				548,935	4,607,404	242,065		5,398,404
Watson				5,016				5,016
Waverly				33,409	67,926			101,335

See page 142 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Wayland	\$			17,617	12,702			30,319
Waynesville				145,368	725,859			871,227
Weatherby				5,098				5,098
Weatherby Lake				77,638				77,638
Weaubleau				21,472	49,337			70,809
Webb City				406,716	2,629,728			3,036,444
Webster Groves	85,226			962,905	2,266,247			3,314,378
Weldon Spring				218,446	201,151			419,597
Weldon Spring Hgts.				3,275				3,275
Wellington				32,497				32,497
Wellston	9,025			101,969	138,604			249,598
Wellsville				58,985	110,743			169,728
Wentworth				5,845				5,845
Wentzville				285,846	5,555,063	668,804		6,509,713
Westboro				6,756				6,756
West Alton				23,751				23,751
West Line				3,938				3,938
Weston				67,606	225,840	22,098		315,544
Westphalia				13,264	35,879	6,665		55,808
West Plains				450,406	4,954,466			5,404,872
West Sullivan				3,979	5,114			9,093
Westwood	1,042			11,772				12,814
Wheatland				16,083	24,167			40,250
Wheaton				29,886	53,606			83,492
Wheeling				11,109				11,109
Whiteside				2,777				2,777
Whitewater				4,684				4,684
Wilbur Park	1,743			19,689	26,763			48,195
Wildwood	120,644			1,363,072	1,852,783			3,336,499
Willard				132,353	593,407	26,741		752,501

See page 142 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2004**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Williamsville	\$			15,710	29,664			45,374
Willow Springs				88,995	430,742			519,737
Wilson City				6,839				6,839
Winchester		6,057		68,435				74,492
Windsor				127,959	301,316			429,275
Winfield				29,969	147,304			177,273
Winona				53,472	180,458			233,930
Winston				10,238				10,238
Woods Heights				30,757	32,683	498		63,938
Woodson Terrace		15,368		173,638	641,796	27,362		858,164
Wooldridge				1,948				1,948
Worth				3,896				3,896
Worthington				3,689				3,689
Wright City				63,503	350,784			414,287
Wyaconda				12,850	7,605			20,455
Wyatt				15,088	12,096			27,184
Zalma				3,853				3,853
<b>TOTALS</b>	<b>\$</b>	<b>2,810,612</b>	<b>47,004</b>	<b>834,235</b>	<b>152,436,383</b>	<b>934,960,523</b>	<b>59,390,975</b>	<b>1,230,340,532</b>

- (a) See page 93 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 106.
- (b) See page 70 for a description of county private car tax.
- (c) See page 71 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 99 for a description of local sales tax.
- (f) See page 99 for a description of local option use tax.
- (g) See page 102 and 155 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 through 95 and 99 because of a one to 12 month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 through 154.
- (i) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 106.

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# Missouri Department of Revenue

## Fees Administered

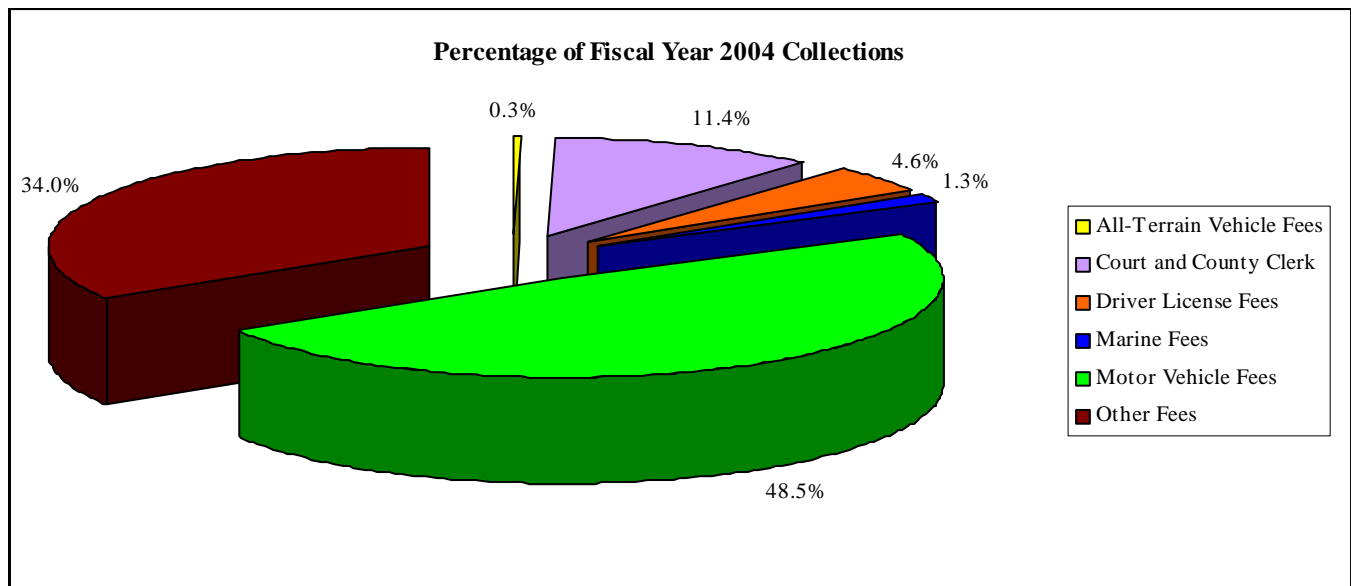


**The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2003 by the Missouri Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.**

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## SUMMARY OF FEES ADMINISTERED

	FY 04 Amount Collected	FY 03 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,057,586	\$919,998	15.0 %
Court and County Clerk and Recorder Fees	47,350,004	41,937,851	12.9
Driver License Fees *	19,018,939	26,978,097	-29.5
Marine Fees	5,432,432	4,769,331	13.9
Motor Vehicle Fees	202,027,406	192,126,334	5.2
Other Fees	141,386,180	136,859,928	3.3
<b>Total Collections</b>	<b>\$416,272,547</b>	<b>\$403,591,539</b>	<b>3.1 %</b>



\*The 29.5 percent decrease in driver license fees is the result of allowing drivers to elect a six year driver license renewal cycle instead of a three year cycle.

# ALL-TERRAIN VEHICLE FEES

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

## Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Registration/Decal Fee

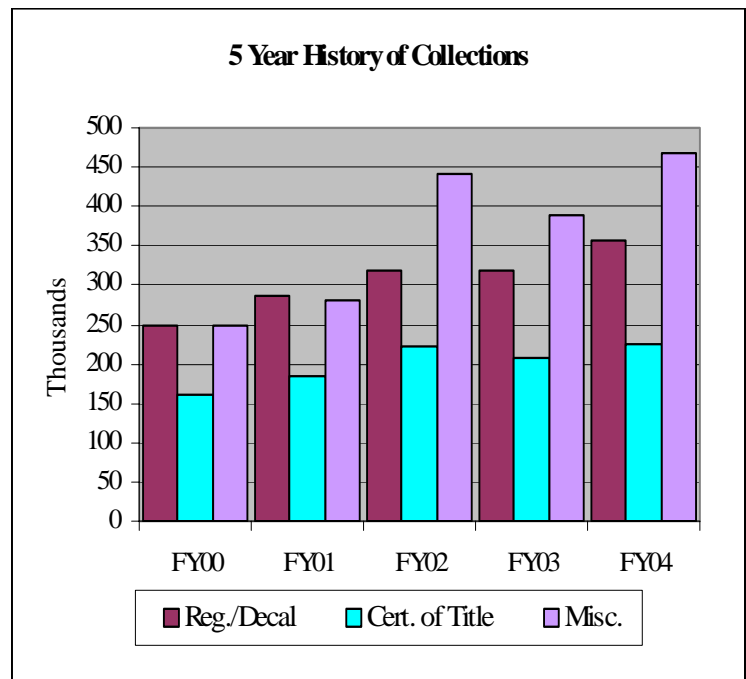
This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY04 Amount Collected	Percent Increase/ Decrease from FY03
Cert. of Title	Variable	\$224,454	8.2 %
Grade Cross	\$0.25	8,575	24.9
Reg./Decal	10.00	357,826	12.5
Misc.	Variable	466,731	20.4
<b>Total Collections</b>		<b>\$1,057,586</b>	<b>15.0 %</b>

*Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 151 because a break-out is not available.*



# COURT AND COUNTY CLERK AND RECORDER FEES

## Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

## Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

## Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

## Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 50 and 54, for the respective authorizations and assessment amounts.

## Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

## Drug Test Lab Surcharge

This is a surcharge assessed in all criminal cases For any violation of Chapter 195, RSMo, in

Fee Type	Rate	FY04 Amount Collected	Percent Increase/ Decrease from FY03
Assoc/Probate	Variable	\$5,792,607	-9.0 %
Circuit Clerk	Variable	7,477,357	22.0
Court Auto.	\$7.00	4,465,353	4.1
Crime Victims	Variable	10,492,747	6.1
Domestic	3.00	230,519	-1.1
Drug Test Lab	Variable	19,021	100.0
Head Injury	2.00	648,847	41.7
Living Center	0.50	379,087	4.2
Merchant	5.00	9,713	10.4
Missouri CASA	2.00	80,709	-9.3
Motorcycle	2.75 to 20.00	326,144	41.6
Pros. Attny.	0.50	366,739	26.4
Recorders	Variable	14,874,886	30.2
School Bldg.	Variable	1,507,466	-6.5
Spinal Cord Injury	2.00	678,810	20.7
<b>Total Collections</b>		<b>\$47,350,005</b>	<b>12.9 %</b>

which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Lab.

*See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.*



# COURT AND COUNTY CLERK AND RECORDER FEES (continued)

## Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 403.028, RSMo. Disposition of the fee is to the Head Injury Fund.

## Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

## Merchant License Fee

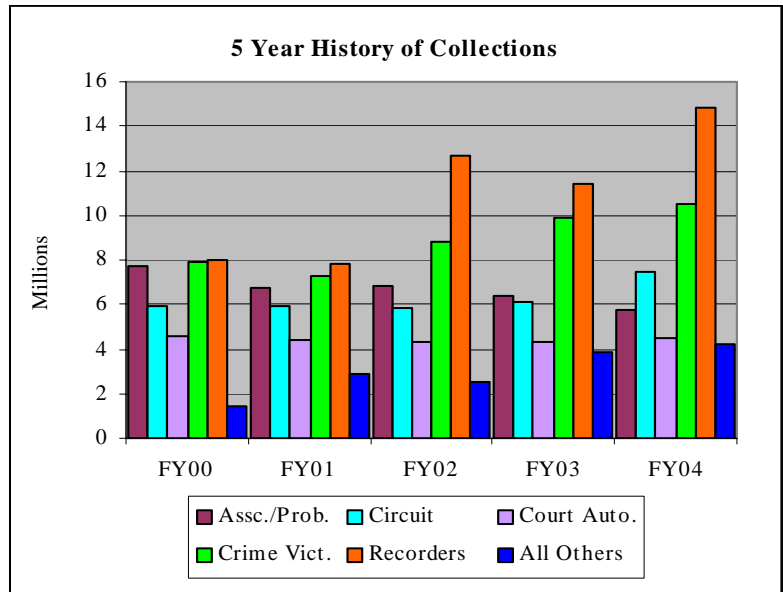
This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

## Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

## Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.



## Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

## Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

*See next page for descriptions of additional fee types.*

## **COURT AND COUNTY CLERK AND RECORDER FEES (continued)**

### **Spinal Cord Injury Fee**

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo. The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document. The county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

### **School Building Revolving Forfeitures**

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

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# DRIVERS LICENSE FEES

## Commercial Drivers License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Section 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Identification Card Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fee Type	Rate*	FY04 Amount Collected	Percent Increase/ Decrease from FY03
CDL	\$25.00	\$857,030	-5.6 %
Driver License			
Operator	7.50/15.00	8,900,545	-41.6
Chauffeur	15.00/30.00	1,401,072	-51.5
Commercial	20.00/40.00	1,617,000	-47.1
Motorcycle	7.50/15.00	1,203	2.6
ID Card	3.00/6.00	1,059,677	-5.6
Instr. Permit	Variable	226,328	-7.0
Organ Donor	1.00	136,176	-48.9
Processing Fee	Variable	1,509,616	100.0
Reinstatement	Variable	3,078,090	1.8
Misc.	Variable	232,202	-1.5
<b>Total Collections</b>		<b>\$19,018,939</b>	<b>-29.5 %</b>

*\*Effective July 1, 2000, six year drivers/non-drivers licenses are available for specific age groups. The Missouri Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are doubled the three-year rates. This also explains the decrease in drivers license fee collections.*

*See next page for descriptions of additional fee types and a graph comparing 5 years of collections.*

## DRIVERS LICENSE FEES (continued)

### Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

### Organ Donor Contribution

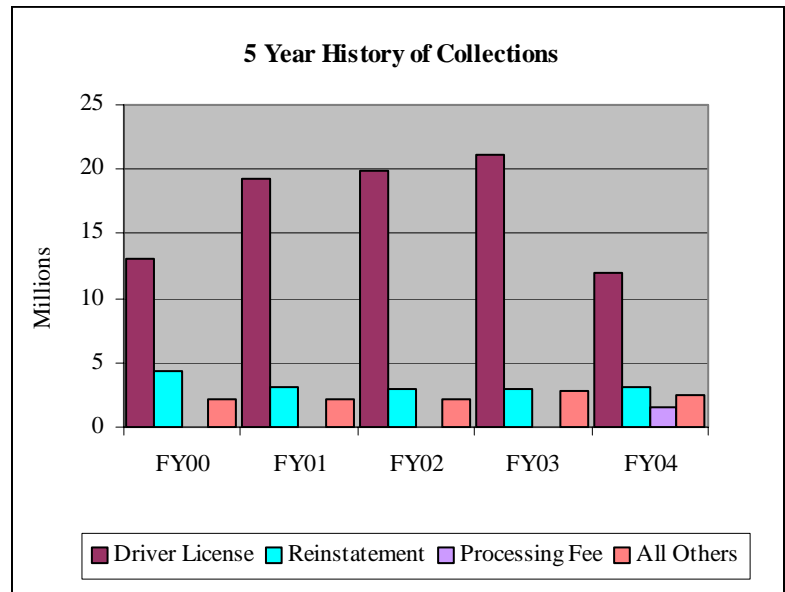
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

### Processing Fee

This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

### Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



### Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

# MARINE FEES

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Section 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

## Processing Fee

This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Registration/Decal Fee

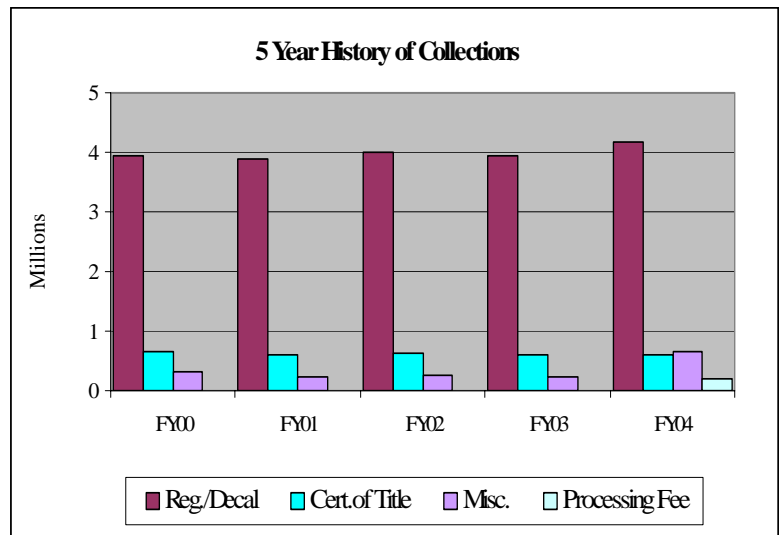
This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY04 Amount Collected</u>	<u>Percent Increase/ Decrease from FY03</u>
Cert. of Title	Variable	\$613,727	2.0 %
Processing Fee	Variable	195,949	100.0
Reg./Decal	Variable	4,169,290	5.6
Misc.	Variable	649,415	194.5
<b><u>Total Collections</u></b>		<b><u>\$5,628,381</u></b>	<b><u>18.0 %</u></b>

*Processing Fee includes ATV and manufactured housing transactions as a breakout is not available.*



# MOTOR VEHICLE FEES

## Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Antiterroism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

## Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the

Fee Type	Rate	FY04 Amount Collected	Percent Increase/ Decrease from FY03
Alt. Fuel Decal	Variable	\$154,196	-14.2 %
Antiterroism	\$15.00	835	100.0
Blindness Ed.	\$1.00	92,998	-45.7
Cert. of Title	8.50	18,129,875	2.4
Children's Trust	25.00	176,623	15.2
Dup. Plate	8.50	620,023	-2.0
Grade Cross	0.25	1,195,548	0.8
Processing	Variable	6,398,313	100.0
MV Trip Permit	Variable	4,129,781	1.1
Registration	Variable	138,995,006	0.0
World War II	10.00	14,110	7.7
Misc.	Variable	31,924,149	10.0
<b>Total Collections</b>		<b>\$201,831,457</b>	<b>5.1 %</b>

State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.*

# MOTOR VEHICLE FEES (continued)

## Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

## Duplicate Plate Fee

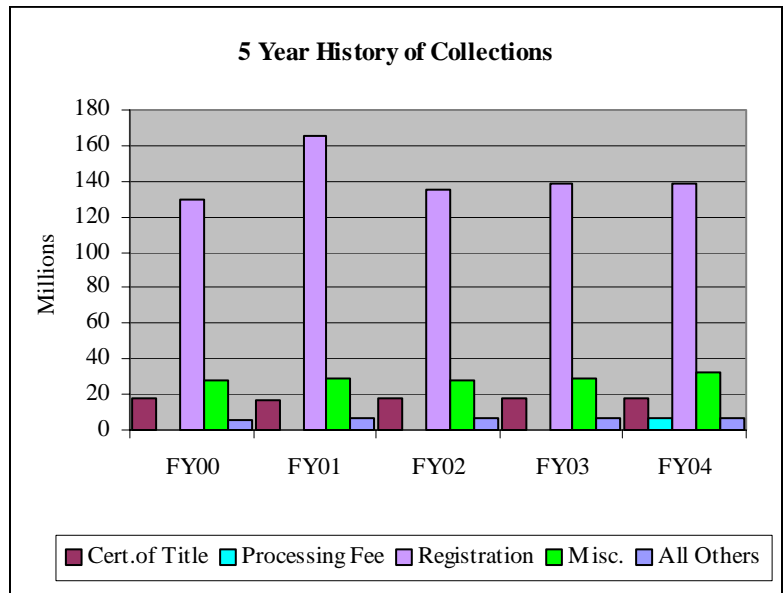
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Processing Fee

This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



## Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170 to 301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*See next page for descriptions of additional fee types.*



## MOTOR VEHICLE FEES (continued)

### World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

### Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

## OTHER FEES

### Boll Weevil Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

### Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

### Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

### Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

### Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Fee Type	Rate	FY04 Amount Collected	Percent Increase/ Decrease from FY03
Boll Weevil	Variable	\$4,928,700	10.9 %
Criminal Record	Variable	222,139	100.0
Gaming	\$2.00	105,123,904	2.9
MV Comm.	Variable	1,027,743	3.2
Petroleum	Variable	2,567,947	18.7
Publication	Variable	1,894,618	-3.9
Rural Electric	10.00	470	4.4
Storage Tank	100.00	23,904,017	4.8
Tire	0.50	1,691,342	-27.6
Tobacco	100.00	25,300	3.3
<b>Total Collections</b>		<b>\$141,386,180</b>	<b>3.3 %</b>

### Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$431,425 collected by the Division of Administration, \$13,795 collected by the Division of Taxation and Collection, and \$1,449,398 collected by the Division of Motor Vehicle and Drivers Licensing. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

*See next page for additional fee types and a graph comparing 5 years of collections.*

## OTHER FEES (continued)

### Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

### Storage Tank Fee

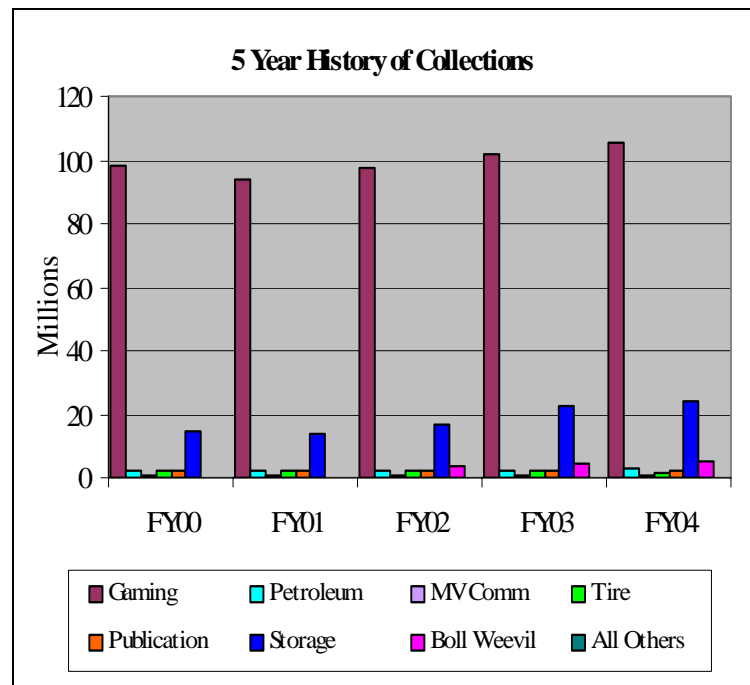
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

### Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund. The tire fee expired January 1, 2004.

### Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.



Unaudited

**DEPARTMENT OF REVENUE  
DRIVERS LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

	Fiscal Year				
	2004	2003	2002	2001	2000
Licenses Issued					
Operator	840,714	1,460,166	1,362,131	1,328,095	1,277,300
Chauffeur	60,441	133,004	130,077	112,152	115,628
Commercial	46,152	97,318	98,371	98,015	87,056
Motorcycle	96	101	106	99	88
Identification Cards	187,747	218,797	214,149	190,232	175,551
Instruction Permits	165,991	162,509	164,100	196,888	177,635
Organ Donor	116,038	265,237	277,288	376,293	468,628
Record Searches	833,634	967,062	926,717	1,033,363	1,096,144
Reinstatements	81,565	78,469	76,276	74,771	76,857
Miscellaneous					
License Applications	57,260	62,011	70,685	79,200	85,489
School Bus Permits	7,398	6,297	7,909	15,271	4,470
Certified Records	4,874	4,356	4,072	4,198	4,551
Address Changes	23,935	16,917	16,619	15,525	12,723
Branch Processing Fees *	379,561				
Other	255,233	318,265	320,845	253,270	142,663
<b>Total Drivers License Transactions</b>	<u><u>3,060,639</u></u>	<u><u>3,790,509</u></u>	<u><u>3,669,345</u></u>	<u><u>3,777,372</u></u>	<u><u>3,724,783</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-19.26%</u></u>	<u><u>3.30%</u></u>	<u><u>-2.86%</u></u>	<u><u>1.41%</u></u>	<u><u>-6.62%</u></u>

\* Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.

Unaudited

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

	Fiscal Year				
	2004	2003	2002	2001	2000
Vehicle Registration					
Passenger	3,254,099	3,286,864	3,199,623	4,002,183	3,061,191
Trucks	1,418,853	1,410,280	1,370,637	1,650,894	1,301,773
Buses	12,219	12,397	12,260	13,022	12,812
Motorcycles	101,362	91,984	83,171	92,873	61,953
Trailers	339,487	334,629	317,677	334,023	350,833
Recreational Vehicles	21,507	22,664	33,322	27,699	21,972
Replacement Plates/Tabs	86,870	88,682	90,196	86,825	74,701
Miscellaneous	17,997	18,067	20,963	20,761	21,104
Titles					
Original	1,726,053	1,694,014	1,705,611	1,642,182	1,614,142
Lienholder	688,613	294,971	312,172	300,593	394,288
Duplicate	94,837	91,199	92,478	88,150	86,965
Salvage	66,775	65,261	61,572	60,776	29,686
Repossessed	39,751	37,042	35,691	34,523	54,973
Quick Title Fee	314,081	282,571	286,388	259,585	250,198
Miscellaneous	21,268	21,703	22,511	19,654	15,219
Temporary Permits	550,680	561,087	617,405	545,761	496,523
Miscellaneous					
License Transfers	387,136	384,997	400,815	361,177	390,908
Code L	21,076	10,956	4,449	5,802	169,206
Plate Reservations	174,115	178,038	173,451	225,020	168,652
Dealer Plates	82,070	80,435	79,737	78,867	76,480
Record Searches	59,445	13,996	51,479	365	115,109
Penalty Fees	622,752	622,543	633,884	736,836	752,477
Disabled Placards	430,883	379,918	358,718	323,917	307,293
Internet Record					
Search/Inquiry Fees *	139,328				
Branch Processing Fees *	2,178,710				
Other	56,578	49,196	53,930	57,661	67,373
<b>Total Motor Vehicle Transactions</b>	<b>12,906,545</b>	<b>10,033,494</b>	<b>10,018,140</b>	<b>10,969,149</b>	<b>9,895,831</b>
Percent Increase/Decrease from Prior Year	28.63%	0.15%	-8.67%	10.85%	0.68%

\* Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.

Unaudited

**DEPARTMENT OF REVENUE  
MARINE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

	Fiscal Year				
	2004	2003	2002	2001	2000
Marine Titles					
Watercraft Original Title	51,665	51,330	50,309	50,047	56,571
Watercraft Duplicate Title	2,606	2,715	2,867	2,671	2,629
Outboard Motor Original Title	33,455	32,549	32,035	30,774	35,400
Outboard Motor Duplicate Title	1,315	1,311	1,348	1,317	1,392
Other	4,773	4,336	4,581	4,240	1,275
Marine Registrations					
Watercraft/Motorboat Decals	114,425	117,407	110,776	112,429	119,405
Outboard Motor Decals	28,138	27,775	27,348	26,999	31,304
Documented Vessels	4,621	4,887	4,994	4,759	5,090
Miscellaneous					
Replacement Decals	1,036	996	801	746	1,279
Dealer Registrations	3,703	3,327	3,675	3,626	4,125
Watercraft Numbers	17,973	17,538	17,548	17,366	20,235
Title Penalties	5,484	5,569	5,348	4,968	5,471
Boat Identification Plates	595	708	756	686	750
Other	961	847	764	1,750	4,426
<b>Total Marine Transactions</b>	<b>270,750</b>	<b>271,295</b>	<b>263,150</b>	<b>262,378</b>	<b>289,352</b>
Percent Increase/Decrease from Prior Year	-0.20%	3.10%	0.29%	-9.32%	-4.28%

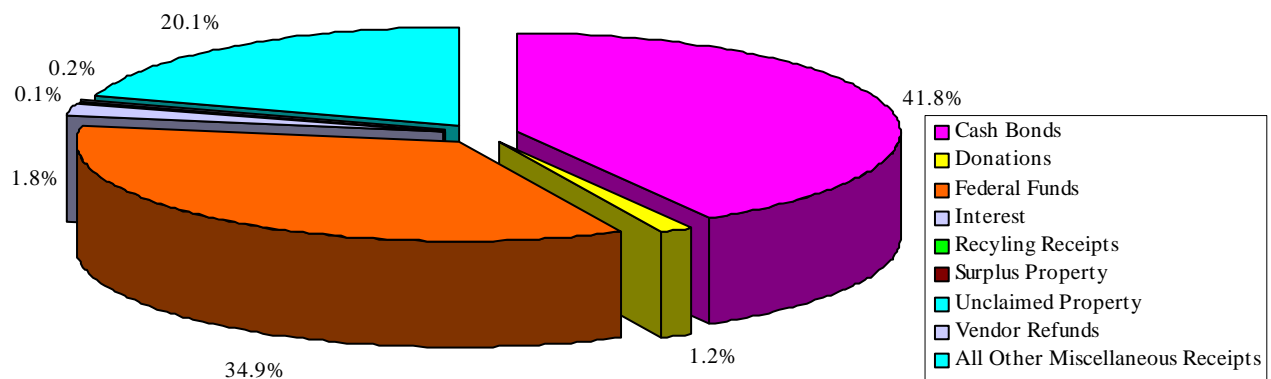
**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

	Fiscal Year				
	2004	2003	2002	2001	2000
Titles	27,380	25,012	25,386	21,236	20,693
Registration/Decals	34,992	31,164	29,498	26,778	23,862
Miscellaneous	6,974	6,864	6,910	5,076	4,476
<b>Total All-Terrain Vehicle Transactions</b>	<b>69,346</b>	<b>63,040</b>	<b>61,794</b>	<b>53,090</b>	<b>49,031</b>
Percent Increase/Decrease from Prior Year	10.00%	2.02%	16.39%	8.28%	10.85%

## SUMMARY OF OTHER RECEIPTS

	FY 04 Amount Collected	FY 03 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$6,676,381	\$5,740,905	16.3 %
Donations	184,003		100.0
Federal Funds	5,576,692	891,178	525.8
Interest	286,390	150,061	90.8
Recycling Receipts	10,085		100.0
Surplus Property	1,188	1,806	-34.2
Unclaimed Property	30,619	73,931	-58.6
Vendor Refunds	711	4,961	-85.7
All Other Miscellaneous Receipts	3,216,971	4,695,922	-31.5
<b>Total Other Receipts</b>	<b>\$15,983,040</b>	<b>\$11,558,764</b>	<b>38.3 %</b>

Percentage of Fiscal Year 2004 Collections



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# Missouri Department of Revenue

## Non-Appropriated Funds Sources and Application



**This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited with the State Treasurer.**

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Mo. State Fair Grandstand/Event Escrow Account	\$ 1,049,017	2,108,112	1,941,171	1,215,958	Cash	1,215,958
Mo. State Fair Foundation	82,200	144,949	136,540	90,609	Cash	90,609
Mo. State Fair Agricultural Youth Fund	25,100	83,267	71,787	36,580	Cash	36,580
Mo. State Fair Sheep Producers Fund	23,823	120		23,943	Cash	23,943
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 406,296	227,465	385,889	247,872	Cash	247,872
PCH Settlement Account	3,012,635	6,012,875	6,159,669	2,865,841	Cash	3,865,841
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 3,547,335	27,586,074	27,785,189	3,348,220	Cash	3,348,220
Inmate Canteen Fund	3,459,263	27,763,899	26,198,227	5,024,935	Cash	5,024,935
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 356,926,281	165,078,935	191,801,631	330,203,585	Cash, TI	1,669,731,101
Missouri Development Finance Board	50,150,960	9,445,613	2,257,424	57,339,149	Cash, TI, Rec, Eq, Pre Exp	112,224,883
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 261,769	12,305	400	273,674	Cash, CS	286,783
Student and Activities Fund	103,881	177,494	174,411	106,964	Cash	106,694
Missouri School for the Blind:						
Trust Fund	5,480,108	636,000	695,331	5,420,777	Cash, TN, FA, CS	7,477,267
Activities Fund	47,155	129,408	124,491	52,072	Cash	52,072
Student Fund	4,388	2,921	3,299	4,010	Cash	4,010
Handicapped Children's Trust Fund	378,179	15,579	573	393,185	Cash, CS	405,876

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
Missouri Student Loan Program Atom Account	\$ 751,692	265,124,960	264,789,259	1,087,393	Cash	1,087,393
<u>Central Missouri State University:</u>						
Current General Fund	\$ 13,826,823	59,470,265	50,353,964	22,943,124	Cash,CD,Inv	22,943,124
Current Restricted Fund	1,524,016	15,287,057	16,032,896	778,177	Cash,CD	778,177
Auxiliary Services Designated	1,550,659	26,210,934	25,680,446	2,081,147	Cash,CD,Inv	2,081,147
Loan Funds - Restricted Fund	7,512,149	1,057,691	526,438	8,043,402	TN	8,043,402
Endowment and Similar Restricted Fund	850,885	592	144,634	706,843	CD	706,843
Unexpended Plant Restricted Fund	11,493,069	7,017,817	10,589,122	7,921,764	Cash,CD	7,921,764
<u>Harris-Stowe State College:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 4,660,096	4,505,755	4,943,869	4,221,982	Cash,Rec	4,221,982
Other Revenues	362,299	106,124	69,016	399,407	Cash,Rec	399,407
Current Funds - Restricted:						
Federal Grants and Contracts	(264,964)	4,999,637	5,109,156	(374,483)	Cash,Rec	(374,483)
Other Revenue	318,753	518,029	447,870	388,912	Cash,Rec	388,912
Loan Fund	32,035	810	17,715	15,130	Rec	15,130
Endowment	674,251	15,119		689,370	TI	689,370
Plant	4,481,656	297,698	412,657	4,366,697	Rec,TI	4,366,697
<u>Lincoln University:</u>						
Current Funds (General, Restricted, Auxillary)	\$ 4,897,736	45,942,955	45,008,421	5,832,270	Cash,TI,Rec,Pre Exp	5,832,270
<u>Missouri Southern State College:</u>						
Current Funds	\$ 55,867,900	36,351,495	34,486,858	57,732,537	Cash,Rec,Inv,TI,Pre Exp,Eq	81,946,673
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$	18,537,346	18,537,346			
Interest Income		101,694	101,694			
State Vocational Reimbursements		52,632	52,632			
Reimbursement from Auxiliary		169,020	169,020			
Miscellaneous Income		695,702	695,702			
Auxiliary Services:						
Student Fees		1,064,341	1,064,341			
Sales and Services		4,905,190	4,905,190			
Interest Income		96,583	96,583			
Other Income:						
Interest Income		1,432	1,432			
District Taxation		717	717			
Revenue Bond Proceeds	1,081,170	26,607,480	11,922,040	15,766,610	Cash, TI	15,766,610

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 7,679,453	42,369,585	37,583,915	12,465,123	Cash,Inv,Rec	16,717,663
Auxiliary Enterprises		14,391,067	14,391,067		Cash,Inv,Rec	778,262
Restricted	576,193	6,654,503	6,631,208	599,488	Cash	609,026
Loan Fund	2,950,899	111,278	117,784	2,944,393	Cash,Rec	3,121,579
Plant Fund:						
Renewals and Replacements	1,103,226	1,102,295	1,827,032	378,489	Cash	4,067,706
Retirement of Indebtedness	2,735,696	4,286,283	3,885,038	3,136,941	Cash,Rec	6,684,766
Investment in Plant	112,247,714			112,247,714	Eq	112,247,714
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 24,257,010	101,919,823	97,882,267	28,294,566	Cash,TI,Rec	32,972,548
Loan Fund	4,786,239	221,494	6,264	5,001,469	Cash,Rec	5,001,695
Endowment and Similar Funds	4,238,010			4,238,010	TI	4,238,010
Plant Fund	152,601,615	15,937,601	20,899,941	147,639,275	Cash,Rec,Land,Bldg,Eq	256,938,782
Agency Fund	133,837	457,342	348,675	242,504	Cash	246,048
<u>Southwest Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 13,689,207	66,678,547	64,852,552	15,515,202		
Designated Fund	4,670,511	21,802,536	21,211,090	5,261,957		
Total General Operating Fund	18,359,718	88,481,083	86,063,642	20,777,159	TI,Inv,Pre Exp,Rec,Cash	64,334,534
Auxiliary Enterprises:						
Bookstore	2,073,099	2,570,225	2,140,010	2,503,314		
Parking	2,049,444	2,775,446	3,484,584	1,340,306		
Athletics	(147,129)	6,690,209	6,538,353	4,727		
Student Union	1,965,583	2,036,012	1,958,020	2,043,575		
Housing	5,966,659	19,362,674	22,974,502	2,354,831		
Hammons Student Center	550,072	1,588,460	1,394,256	744,276		
Total Auxiliary Enterprises	12,457,728	35,023,026	38,489,725	8,991,029	TI,Inv,Pre Exp,Rec,Cash	11,291,858
Restricted Fund	4,259,707	26,038,130	24,465,421	5,832,416	Rec,Cash,TI	8,518,950
West Plains Fund	2,342,661	11,797,846	11,113,748	3,026,759	TI,Inv,Rec,Pre Exp,Cash	3,495,680

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 34,912,875	39,127,369	30,957,950	43,082,294	Cash,TI,Inv,Rec	53,342,464
Current Funds - Restricted	4,386,469	2,838,087	3,849,409	3,375,147	Cash,Rec	7,734,366
Plant Fund	19,397,080	8,923,708	9,110,420	19,210,368	Cash,TI,Rec,CWIP	115,037,815
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (519,816,000)	1,186,502,000	1,493,858,000	(827,172,000)	Cash,TI,Rec,Inv	628,415,000
Restricted Funds	70,312,000	293,607,000	271,610,000	92,309,000	Cash,TI,Rec,Inv	165,336,000
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 19,140,702	782,642,682	697,280,304	104,503,080	Cash	104,503,080
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 127,194	1,692,685	1,634,230	185,649	Cash	185,649
Bellefontaine Habilitation Center	275,596	2,666,509	2,479,891	462,214	Cash	462,214
Central Missouri Regional Center	237,339	4,081,639	4,041,933	277,045	Cash	277,045
Cottonwood Residential Treatment Center	1,291	6,852	6,948	1,195	Cash	1,195
Fulton State Hospital	300,027	2,525,132	2,473,194	351,965	Cash	351,965
Hannibal Regional Center	173,463	2,403,913	2,350,953	226,423	Cash	226,423
Hawthorn Children's Psychiatric Hospital	173	417	590		Cash	
Higginsville Habilitation Center	105,118	1,352,493	1,335,909	121,702	Cash	121,702
Joplin Regional Center	513,947	2,600,140	2,579,620	534,467	Cash	534,467
Kansas City Regional Center	777,039	8,026,400	8,149,006	654,433	Cash	654,433
Kirksville Regional Center	103,166	1,236,956	1,244,385	95,737	Cash	95,737
Marshall Habilitation Center	179,415	2,003,910	2,003,432	179,893	Cash	179,893
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	2,928	71,421	60,847	13,502	Cash	13,502
Total Donated Stock	12,263			12,263	CS	11,865
Mid-Missouri Mental Health Center	80	76,756	76,204	632	Cash	632
Missouri Sexual Offender Treatment Center	5,194	18,821	13,213	10,802	Cash	10,802
Nevada Habilitation Center	115,595	841,116	845,939	110,772	Cash	110,772
Northwest Mo. Psychiatric Rehabilitation Center	134,525	855,318	862,059	127,784	Cash	127,784
Poplar Bluff Regional Center	214,559	1,762,565	1,764,168	212,956	Cash	212,956
Rolla Regional Center	260,435	2,116,764	2,103,522	273,677	Cash	273,677

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF MENTAL HEALTH</b>						
<b>(continued):</b>						
Sikeston Regional Center	\$ 170,821	1,546,630	1,532,174	185,277	Cash	185,277
Southeast Mo. Mental Health	385,307	2,091,417	2,309,827	166,897	Cash	166,897
Southeast Mo. Residential Services	31,378	491,966	482,934	40,410	Cash	40,410
Southwest Mo. Mental Health	17,953	467,889	474,102	11,740	Cash	11,740
Springfield Regional Center	283,092	2,201,833	2,177,873	307,052	Cash	307,052
St. Louis Developmental Dis. Treatment Center	215,405	1,704,314	1,717,876	201,843	Cash	201,843
St. Louis Regional Center	743,664	6,341,502	6,339,162	746,004	Cash	746,004
St. Louis Psychiatric Rehabilitation Center	431,926	3,618,433	3,605,498	444,861	Cash	444,861
Western Missouri Mental Health	36,723	360,914	350,746	46,891	Cash	46,891
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 70,932	2,277,989	2,201,331	147,590	Cash,Repo	147,590
Missouri Savings Bond Account	6,135	786,184	746,846	45,473	Cash	45,473
Old Age Survivors Disability and Health Insurance Trust Fund	3,741	273,301,342	273,301,978	3,105	Cash	3,105
MO State Employees Deferred Comp. Fund	36,401	70,588,583	70,613,637	11,347	Cash	11,347
State of MO Cafeteria Plan Account	13,535	241,554	253,376	1,713	Cash	1,713
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Missouri State Highway Patrol:						
Emergency Expense Fund	\$ 18,870	38		18,908	Cash	18,908
Personal Equipment Fund	14,683	98,183	95,624	17,242	Cash,Inv	12,632
Patrol Benefit Fund	28,299	1,370	3,200	26,469	Cash,CD	26,469
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	232,112	2,712,773	2,808,224	136,661	Cash	136,661
Fiduciary Residents Cash Fund		60,136	56,329	3,807	Cash	3,807
Veterans' Home Foundation	306,933	364,472	304,823	366,582	Cash,CD,Rec,CS	366,582
Mo. Veterans' Home, Mexico:						
Assistance League	349,801	215,041	189,978	374,864	Cash,CD	374,864
Residents Cash Fund	109,125	2,731,910	2,735,966	105,069	Cash	105,069
Fiduciary Residents Cash Fund	22,744	60,813	61,644	21,913	Cash	21,913
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	562,665	60,363	32,440	590,588	Cash,CD, TI	590,588
Residents Cash Fund	94,734	1,809,944	1,792,917	111,761	Cash	111,762
Fiduciary Residents Cash Fund		42,128	42,128			

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
<b>(continued):</b>						
Mo. Veterans' Home, St. James:						
Assistance League	\$ 190,969	106,724	104,721	192,972	Cash,CD	192,972
Residents Cash Fund	189,652	2,696,228	2,671,518	214,362	Cash	214,362
VA Fiduciary Fund	11,748	67,873	79,621		Cash	
Social Security Beneficiaries Account		58,073	58,073			
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	383,723	3,621,083	3,598,745	406,061	Cash	406,061
Veterans' Home Committee	55,587		55,587			
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	37,429	615,519	588,300	64,648	Cash	66,649
Mo. Veterans' Cemetery, Springfield:						
Assistance League	10,167			10,167	Cash	10,167
Mo. Veterans' Commission, Cameron:						
Assistance League	40,810	55,894	47,177	49,527	Cash,CD	49,527
Residents Cash Fund	76,016	741,644	721,231	96,429	Cash	96,429
Mo. Veterans' Commission Foundation, Inc.	33,721	22,410	25,210	30,921	Cash	30,921
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 5,190,418,601	1,042,548,317	373,479,943	5,859,486,975	Cash,Rec,TI,Eq	7,237,230,981
Administrative Law Judges and Legal						
Advisors Retirement System	13,465,338	3,291,473	1,018,631	15,738,180	Cash,Rec,TI,Eq	19,434,467
Judicial Plan	30,962,188	26,439,509	17,696,065	39,705,632	Cash,Rec,TI,Eq	48,850,837
Mo. State Employees Medical Care Plan,						
Life and LTD Insurance Program	330,559	26,232,545	26,245,743	317,361	Rec,TI,Cash	2,828,128
Public School Retirement System of Missouri	20,047,981,537	3,168,430,671	1,066,032,303	22,150,379,905	Cash,Rec,TI,Eq,Pre Exp	23,792,387,454
Non-Teacher School Employee Retirement						
System of Missouri	1,677,769,645	299,001,056	88,500,787	1,888,269,914	Cash,Rec,TI,Eq,Pre Exp	2,053,046,751

**DEPARTMENT OF REVENUE (c)**

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Family Support Trust Fund	\$ 13,987,000	594,454,258	595,029,955	13,411,303	Cash, TI	13,411,303
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	40	846	755	131	Cash, Inv	255
Babler Lodge Canteen Fund	54	130	150	34	Cash	34
W. E. Sears Youth Center	436	1,001	681	756	Cash	756
Excel School Canteen Fund	102	25		127	Cash	127
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 34,758,661	12,810,587	25,410,943	22,158,305	Cash, TI	22,158,305
Insurance Plan-Cash	14,752,394	83,317,314	84,199,466	13,870,242	Cash	13,870,241
Insurance Plan-Investments		11,924,640		11,924,640	FA	11,924,640
Insurance Plan-Accrued Interest		80,989	72,708	8,281	FA	8,281
Insurance Plan-Receivables	14,892	11,151,425	11,151,166	15,151	Rec	15,151
Self Insurance Plan-Cash	594,097	43,127,636	43,721,733		Cash	
Self Insurance Plan-Investments	31,176,020	29,238,198	23,750,500	36,663,718	FA	36,663,718
Self Insurance Plan-Escrow	201,188	(1,376)		199,812	FA	199,812
Self Insurance Plan-Receivables	154,077	964,278	903,883	214,472	FA	214,472
Finance Corporation-Highway	12,065,064	143,329		12,208,393	Cash	12,208,393
Finance Corporation-Transit	27,816,624	10,329,804	9,983,498	28,162,930	Cash	28,162,930
Finance Corporation-Transportation	32,904,083	10,670,643	9,662,408	33,912,318	Rec	33,912,318
<b>STATE TREASURER'S OFFICE:</b>						
Special Obligation Refunding Bond:						
Depreciation and Replacement	\$ 1,019,704	12,197	19,704	1,012,197	Cash, Repo, FA	1,011,895
BPB A2001:						
Const JCCC	59,530,681	512,425	44,591,235	15,451,871	Cash, Repo, FA	15,447,249
Const WMMHC	5,634,743	49,866	5,352,523	332,086	Cash, Repo, FA	331,986
Const DNR Building	17,776,780	180,158	11,308,208	6,648,730	Cash, Repo, FA	6,646,741
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$ 27,735,712,103</b>	<b>9,212,411,213</b>	<b>6,458,606,707</b>	<b>30,489,516,609</b>		<b>36,925,607,093</b>

See page 168 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
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(continued from previous page)

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2003, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2003 Comprehensive Annual Financial Report.

(b) TI - Temporary Investments FA - Federal Agency Securities TN - Treasury Note TB - Treasury Bill Pre Exp - Prepaid Expenses	Rec - Accounts Receivable Inv - Inventories Bldg - Buildings Repo - Repurchase Agreement CWIP - Construction Work In Progress	Eq - Equipment CD - Certificate of Deposit CS - Common Stock
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(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Schedule of Changes in Assets and Liabilities - All Agency Funds beginning on page 75. Additional information about these funds is provided in the Notes to the Financial Statements and Agency Fund Descriptions beginning on page 70.



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# Missouri Department of Revenue

## State Treasurer's Report



These schedules provide data on fiscal year end balances in various state funds and depositories that state funds are located, including the type of deposit.

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**TREASURER OF THE STATE OF MISSOURI  
AVERAGE FUND BALANCES AND INVESTED BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

Month	Average Daily Balance of State Funds	Average Daily Invested Balance (a)	Average Daily Percentage of State Funds Invested
July 2003	\$ 2,851,243,004	\$ 2,914,753,548	102.23 %
August	2,711,771,936	2,711,725,467	100.00
September	2,728,086,181	2,719,939,992	99.70
October	2,748,953,000	2,748,253,608	99.97
November	2,793,641,804	2,797,045,595	100.12
December	3,070,707,485	3,065,985,864	99.85
January 2004	3,197,356,834	3,185,635,710	99.63
February	3,111,053,995	3,122,745,650	100.38
March	2,920,317,176	2,926,666,527	100.22
April	3,009,316,560	2,983,059,269	99.13
May	3,204,571,034	3,215,630,441	100.35
June	3,115,208,708	3,127,417,379	100.39
<b>Daily Average (b)</b>	<b>\$ 2,955,185,643</b>	<b>\$ 2,959,904,921</b>	<b>100.16 %</b>

Average Return on State  
Funds Invested (c)

1.63%

- (a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.
- (b) Year-to-Date Weighted Average.
- (c) Represents Year-to-Date.

**TREASURER OF THE STATE OF MISSOURI**  
**TIME DEPOSITS**  
**BALANCE IN VARIOUS BANKS**  
**June 30, 2004**

Location	Bank	Balance
<b>Missouri:</b>		
Alton	Alton Bank	\$ 2,500,000
Appleton City	Community First Bank	1,894,835
Auxvasse	United Security Bank	200,000
Belgrade	Belgrade State Bank	2,091,700
Bernie	1st Community Bank, Missouri	55,000
Bethany	BTC Bank	112,923
Bloomsdale	Bank of Bloomsdale	6,000,000
Blythedale	Citizens Bank	16,200
Bolivar	Bank of Bolivar	7,000,000
Bowling Green	Community State Bank	2,000,000
Brunswick	County Bank	216,000
Buffalo	The Bank of Urbana	228,290
Buffalo	O'Bannon Banking Company	750,000
Cabool	Cabool State Bank	215,910
Canton	Canton State Bank	16,092
Carthage	Hometown Bank, N.A.	94,924
Carthage	Southwest Missouri Bank	1,250,000
Caruthersville	First State Bank and Trust Company, Inc.	1,455,000
Cassville	Freedom Bank of Southern Missouri	45,000
Chamois	United Bank of Chamois	101,710
Charleston	First Security State Bank	1,450,000
Chillicothe	Chillicothe State Bank	855,000
Claycomo	CSB Bank	7,000,000
Clayton	First National Bank of St. Louis	40,000
Clayton	Truman Bank	1,000,000
Cole Camp	The Citizens-Farmers Bank of Cole Camp	132,300
Columbia	Boone County National Bank	25,000
Concordia	Concordia Bank	71,000
Crane	Stone County National Bank	340,000
Crocker	Bank of Crocker	4,661,300
Des Peres	Reliance Bank	6,000,000
Doniphan	Peoples Community State Bank	86,000
Drexel	BANK 10	171,000
Earth City	Frontenac Bank	9,000,000
Edina	The Citizens Bank of Edina	1,535,355

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI**  
**TIME DEPOSITS**  
**BALANCE IN VARIOUS BANKS**  
**June 30, 2004**

Location	Bank	Balance
(continued from previous page)		
El Dorado Springs	Community Bank of El Dorado Springs	\$ 1,000,000
Eldon	Citizens Bank of Eldon	1,539,955
Farmington	First State Community Bank	7,036,475
Freeburg	Bank of Freeburg	75,000
Fulton	The Callaway Bank	683,855
Glasgow	Tri-County Trust Co.	1,822,479
Gower	The Farmers Bank of Gower	24,300
Greenfield	Citizens Home Bank	900,000
Hale	Farmers & Merchants Bank of Hale	690,500
Hamilton	Bank Northwest	1,000,000
Hannibal	HNB National Bank	100,000
Hayti	Bank of Hayti	1,000,000
Holden	Bank of Holden	259,990
Holden	Farmers & Commercial Bank	1,078,000
Iberia	Bank of Iberia	315,000
Irondale	UNICO Bank	12,000,000
Jamestown	Peoples Bank of Jamestown	143,374
Jefferson City	Central Trust Bank	17,513,304
Jefferson City	The Exchange National Bank	14,150,000
Jefferson City	Jefferson Bank of Missouri	8,632,269
Jefferson City	Premier Bank	15,138,800
Kahoka	Kahoka State Bank	365,330
Kahoka	Peoples Bank	441,703
Kansas City	Blue Ridge Bank and Trust Co.	12,000,000
Kansas City	Central Bank of Kansas City	5,000,000
Kansas City	Commerce Bank, N.A.	766,943
Kansas City	Douglass National Bank	1,500,000
Kansas City	Missouri Bank and Trust Company	500,000
Kansas City	NorthStar Bank, N.A.	6,000,000
Kansas City	Union Bank	15,881,707
Kearney	Kearney Commercial Bank	5,500,000
Kirksville	Bank of Kirksville	2,817,472
Knob Noster	First Community Bank	5,720,200
La Belle	Town & Country Bank Midwest	357,915
La Grange	Town & Country Bank of Missouri	52,000

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI**  
**TIME DEPOSITS**  
**BALANCE IN VARIOUS BANKS**  
**June 30, 2004**

Location	Bank	Balance
(continued from previous page)		
Lee's Summit	National Bank of Kansas City	\$ 1,500,000
Liberty	Clay County Savings Bank	1,000,000
Lincoln	Farmers Bank of Lincoln	4,875,000
Linn	Linn State Bank	2,380,000
Linn	Mid America Bank	272,800
Lohman	Farmers Bank	100,000
Louisiana	The Mercantile Bank	14,500,000
Macks Creek	Bank of Macks Creek	300,000
Macon	U.S. Bank, N.A.	1,349,190
Madison	Alliant Bank	750,000
Mansfield	Bank of Mansfield	200,000
Maplewood	Citizens National Bank of Greater St. Louis	18,000,000
Marshall	Community Bank of Marshall	143,675
Marshfield	Southern Missouri Bank of Marshfield	2,000,000
Maryville	Bank Midwest, N.A.	200,000
Maysville	Independent Farmers Bank	812,241
Memphis	Community Bank of Memphis	25,000
Metz	Metz Banking Co.	100,000
Mexico	First National Bank of Audrain County	255,000
Monticello	Bank of Monticello	3,386,647
Montrose	Montrose Savings Bank	251,100
Mount Vernon	First National Bank	2,000,000
Nevada	First National Bank	1,113,193
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	7,300,000
Odessa	Bank of Odessa	3,100,000
Osage Beach	Central Bank of Lake of the Ozarks	190,000
Osceola	St. Clair County State Bank	377,233
Ozark	Ozark Bank	7,500,000
Ozark	Southwest Community Bank	2,000,000
Paris	Paris National Bank	139,000
Perry	Perry State Bank	296,890
Perryville	The Bank of Missouri	190,500
Pierce City	First State Bank of Purdy	283,537
Portageville	Farmers Bank of Portageville	2,000,000

(continued on next page)

Unaudited

**TREASURER OF THE STATE OF MISSOURI**  
**TIME DEPOSITS**  
**BALANCE IN VARIOUS BANKS**  
**June 30, 2004**

Location	Bank	Balance
(continued from previous page)		
Princeton	Great Western Bank	\$ 253,600
Republic	Countryside Bank	800,000
Rhineland	Peoples Savings Bank	3,000,000
Rich Hill	Security Bank	850,000
Rolla	Phelps County Bank	2,609,045
St. Clair	The Farmers & Merchants Bank	2,200,000
St. Elizabeth	Bank of St. Elizabeth	777,000
St. Louis	Allegiant Bank	2,000,000
St. Louis	Bremen Bank and Trust Co.	3,400,000
St. Louis	Concord Bank	1,500,000
St. Louis	Lindell Bank & Trust Company	100,000
St. Louis	The PrivateBank	5,000,000
Salem	Town & Country Bank	6,038,000
Salisbury	Regional Missouri Bank	100,000
Sedalia	Third National Bank	28,300
Sikeston	Montgomery Bank, N.A.	43,900,000
Sparta	The Citizens Bank of Sparta	14,000
Springfield	Empire Bank	3,310,000
Springfield	Liberty Bank	4,000,000
Springfield	Mid-Missouri Bank	100,000
Springfield	Old Missouri National Bank	800,000
Stanberry	Farmers State Bank	399,578
Steele	Bank Star of the BootHeel	800,000
Sullivan	Progress Bank of Missouri	3,500,000
Union	United Bank of Union	64,397
Unionville	Putnam County State Bank	229,519
Vienna	Maries County Bank	4,409,800
Warrensburg	First Central Bank	900,000
Webb City	Webb City Bank	2,000,000
Wellsville	Bank of Montgomery County	501,000
West Plains	Community First National Bank of West Plains	90,000
<b>Minnesota:</b>		
St. Paul	AgriBank, FCB	<u>22,032,000</u>
<b>TOTAL</b>		<b>\$ <u><u>395,429,355</u></u></b>

Unaudited

**TREASURER OF THE STATE OF MISSOURI**  
**TIME DEPOSITS**  
**BALANCE IN VARIOUS BANKS**  
**June 30, 2004**

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
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**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
General Revenue	\$ 288,668,747	7,515,297,005	1,132,008,851	4,891,245,025	3,538,909,914	505,819,664
Abandoned Fund Account	2,925,399	76,788,648		19,845,932	54,090,548	5,777,567
Abandoned Mine Reclamation	992,668	17,078				1,009,746
Academic Scholarship	330,882	368,167	15,787,000	16,055,000	144,343	286,706
Acupuncturist	45,512	19,291			16,081	48,722
Adjutant General-Federal	2,531,799	22,359,053	2,846	18,205,169	3,189,069	3,499,460
Adjutant General Revolving	96,929	32,436	1,609	46,526	741	83,707
Advantage Missouri Trust	105,864	182,251	410,000	303,268	14,988	379,859
Agriculture Development	82,753	201,399	33	176,489	45,440	62,256
Agriculture-Federal and Other	699,123	2,001,774	124,255	1,961,498	381,424	482,230
Agricultural Product Utilization Grant	41	3			24	20
Agricultural Product Utilization Loan Program	1					1
Alternative Care Trust	2,972,087	11,036,562		10,614,308		3,394,341
Animal Care Reserve	150,306	410,714		314,151	84,035	162,834
Animal Health Laboratory Fees	174,107	318,252	18,730	306,277	20,809	184,003
Antiterrorism	0	988				988
Apple Merchandising	5,813	3,211		5,000	28	3,996
Aquaculture Marketing Development	7	18,892		15,892	3,006	1
Arrow Rock State Historic Site	22,278	382				22,660
Asbestos Fee Subaccount	764,459	258,201	1,535	242,781	202,317	579,097
Assistive Technology Loan Revolving	1,141,856	930,793	95,786	95,541		2,072,894
Athletic	424,024	150,715	79,796		138,908	515,627
Attorney General's Antitrust	488,419	44,031	69,000	370,592	102,470	128,388
Attorney General's Court Costs	67,090	4,471	165,600	184,208	3,045	49,908
Attorney General's Federal and Other	29,349	2,699,263	206,448	2,078,424	604,060	252,576
Aviation Trust	3,259,469	2,580,582		2,472,139	630,864	2,737,048
Babler State Park	752,269	140,509		123,235	31,828	737,715
Basic Civil Legal Services	0	2,044,600			1,783,743	260,857
Bingo Proceeds for Education	5,048,369	2,996,584		2,949,465	181,915	4,913,573
Biodiesel Fuel Revolving	2,655	200,283		1,125	10,428	191,385
Blind Pension	12,495,281	22,878,040	68	22,317,090	327,938	12,728,361
Blindness Education, Screening, and Treatment	469,757	92,998		21,280	1,500	539,975
Board of Accountancy	1,428,605	645,822	200	352,447	207,799	1,514,381
Board of Barber Examiners	277,404	461,809	150	17,512	150,147	571,704
Board of Chiropractic Examiners	719,455	64,956		70,181	119,425	594,805

(continued on next page)



**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Board of Cosmetology	\$ 965,700	3,913,262	1,190	180,093	1,402,796	3,297,263
Board of Embalmers and Funeral Directors	598,740	1,052,573		64,307	424,233	1,162,773
Board of Geologist Registration	168,367	92,405	1,100		68,324	193,548
Board of Optometry	349,392	21,721		22,114	84,188	264,811
Board of Pharmacy	2,563,783	1,543,164		725,510	663,216	2,718,221
Board of Podiatric Medicine	88,220	104,814		10,003	30,210	152,821
Board of Registration for Healing Arts	4,492,400	4,933,103		1,966,089	1,039,870	6,419,544
Boiler and Pressure Vessels Safekeeping	342,438	414,929	11,676	218,555	74,538	475,950
Boll Weevil Suppression and Eradication	5,466	49,287		9,477	5,816	39,460
BPB-Series A 2003 Bond Processing Notes	24,360	15,961				40,321
BPB-Series A 2003 Bond Processing Project	203,204,063	2,749,350		2,742,497	85,025,551	118,185,365
Budget Reserve	462,371,185	6,556,307	299,082,393		323,806,826	444,203,059
Central Check Mailing Service Revolving	42,924		157,281	150,017	11,258	38,930
Chemical Emergency Preparedness	634,562	800,367	12,913	655,002	90,648	702,192
Child Labor Enforcement	163,877	30,556		20,583	9,395	164,455
Child Support Enforcement Collections	6,304,558	19,829,155		11,352,562	4,599,238	10,181,913
Childhood Lead Testing	0	23,037	143,505			166,542
Children's Service Commission	16,698	233		14,801	173	1,957
Children's Trust	3,302,480	2,436,934	156,373	2,473,438	143,929	3,278,420
Clinical Social Workers	695,706	301,641	200		202,041	795,506
Coal Mine Land Reclamation	839,048	93,404		75,108	76,807	780,537
Committee for Deaf Certification of Interpreters	11,772	82,605	360	78,192	6,257	10,288
Committee of Professional Counselors	803,934	402,461	3,290		217,440	992,245
Commodity Council Merchandising	41,751	198,624		172,237	19,930	48,208
Community Service Commission *	7,108	2,386,328	4,930	2,325,747	44,962	27,657
Compulsive Gamblers	352,265		489,850	316,090	10,775	515,250
Concentrated Animal Feeding Operation	216,740	63,433			203	279,970
Confederate Memorial Park	138,904	2,390			28	141,266
Conservation Commission	27,218,529	150,834,719	358,610	136,695,279	12,180,722	29,535,857
Correctional Substance Abuse Earnings	366,640	106,012			15,092	457,560
County Aid Road Trust	116					116
Crime Victims' Compensation	7,813,312	7,693,715		7,066,417	676,915	7,763,695
Criminal Justice Network/Technology Revolving	620,322	657,630	908,999	267,758	1,434,463	484,730
Criminal Record System	6,664,778	3,521,000	1,077,868	4,501,044	613,659	6,148,943
Crippled Children	205,812	11,397		84,622	1,851	130,736

\* In prior years, this fund was named the Lieutenant Governor-Federal and Other fund.

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Deaf Relay Service and Equipment Distribution Program	\$ 4,327,037	4,213,203		5,012,642	227,085	3,300,513
Debt Offset Escrow	8,929,246	154,828	10,577,417	11,150,172	607,795	7,903,524
Dept. of Corrections-Federal	614,585	2,518,040	3,733,709	5,385,400	792,196	688,738
Dept. of Economic Dev. Administrative	572,139	15,507	1,958,901	1,631,697	503,837	411,013
Dept. of Economic Dev.-Comm. Dev. Block Grant Admin.	20,038	825,300	3,600	535,071	246,408	67,459
Dept. of Economic Dev.-Comm. Dev. Blck. Grnt. Pass-thru	53,263	33,342,167		33,327,934	3,834	63,662
Dept. of Economic Dev.-Council Arts Federal and Other	14,615	551,182		468,144	85,570	12,083
Dept. of Economic Dev.-Federal and Other	30,609		95		228	30,476
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	129					129
Dept. of Economic Dev.-Women's Council-Federal	5,433					5,433
Dept. of Elementary and Secondary Education-Fed. and Other	3,574,431	665,459,338	7,148,255	666,996,443	5,391,822	3,793,759
Dept. of Health and Senior Document Services	20,239	823,881		415,909	149,415	278,796
Dept. of Health-Donated	359,452	1,291,345	1,453	1,348,296	94,743	209,211
Dept. of Health-Federal	3,143,988	292,888,632	842,471	275,019,503	15,851,626	6,003,962
Dept. of Health Interagency Payments	56,672	153			56,823	2
Dept. of Higher Education-Federal	47,877	2,630,411		1,983,689	675,365	19,234
Dept. of Insurance Dedicated	12,147,179	9,476,723	312	5,601,534	9,815,814	6,206,866
Dept. of Labor and Industrial Relations-Administrative	1,012,498	61,337	9,542,554	7,843,682	2,559,258	213,449
Dept. of Labor and Industrial Relations-Crime Victims' Fed.	0	756,467		756,467		0
Dept. of Mental Health-Federal	29,239,753	354,732,510	74,887	322,804,559	37,763,431	23,479,160
Dept. of Natural Resources-Air Pollution Fee	9,984,206	9,649,653	2,716	6,536,860	3,548,575	9,551,140
Dept. of Natural Resources-Cost Allocation	1,127,444	1,972	9,654,688	6,896,236	2,456,780	1,431,088
Dept. of Natural Resources-Federal and Other	3,427,103	36,604,952	585,153	33,263,849	5,390,664	1,962,695
Dept. of Natural Resources-Protection	592,715	1,082,086		72,396	61,590	1,540,815
Dept. of Public Safety-Federal	96,775	31,332,136	1,171,446	27,314,991	4,483,917	801,449
Dept. of Public Safety-Highway Safety	101,637	13,503,909		5,016,817	8,037,740	550,989
Dept. of Public Safety-Juvenile Acct Incentive Block Grant	7,434,315	100,328		2,814,310	2,069,999	2,650,334
Dept. of Revenue-Federal	154,105	4,494,140	1,377,464	5,701,017	117,482	207,210
Dept. of Revenue Information	607,879	1,944,117		758,571	1,599,324	194,101
Dept. of Social Services Federal and Other	34,026,564	582,749,670	2,917,986	530,182,660	63,230,614	26,280,946
Dept. of Social Services-Admin. Trust	704,197	207,867	4,033,487	4,450,562	145,307	349,682
Dept. of Social Services-Educational Improvement	3,379,189	3,145,502	3,763,816	5,877,754	1,350,450	3,060,303
Design and Construction-Donated	9					9
Dietitian	249,600	147,955	450		39,388	358,617
Division of Aging Donations	1,599					1,599

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Division of Aging Elderly Home Delivered Meals Trust	\$ 142,575	8,489	91,199	116,206	14,201	111,856
Division of Aging Federal and Other	425	100		(157)	234	448
Division of Credit Unions	169,200	1,081,431		811,745	315,948	122,938
Division of Family Services Donations	192,322	35,781		91,926	992	135,185
Division of Finance	305,021	6,922,809	191,590	4,763,982	1,925,230	730,208
Division of Job Development and Training	401,199	99,380,996	1,533,474	85,138,279	14,594,959	1,582,431
Division of Labor Standards-Federal	6,945	1,256,478		867,215	396,208	0
Division of Savings and Loan Supervision	28,971	30,908			33,958	25,921
Division of Tourism Suppl. Revenue	2,544,150	2,282	14,615,711	13,663,956	953,508	2,544,679
Division of Veterans Affairs-Federal	894,320	7,256,574		7,237,568	341,052	572,274
Division of Youth Services-Federal and Other	8	1		(4)		13
Domestic Relations Resolution	611,081	230,519		479,324	18,821	343,455
DOSS-Federal and Other	0			(501)		501
Drug Court Resources	191,936	5,321	2,196,500	1,607,581	23,259	762,917
Dry-Cleaning Environmental Responsibility Trust	1,489,376	777,548		114,394	61,322	2,091,208
Early Childhood Development, Education, and Care	10,202,919	405,574	27,484,600	31,935,703	496,310	5,661,080
Election Administrative Improvement	17,357,004	45,175,154		158,952		62,373,206
Elevator Safety	216,197	344,707	6,523	241,739	278,566	47,122
Endowed Care Cemetery	264,063	146,196			94,841	315,418
Energy Set-Aside Program	21,642,086	5,643,009		10,492,210	232,633	16,560,252
Escheats	0	793				793
Excellence in Education	1,629,046	1,736,408	191,060	1,319,280	638,267	1,598,967
Facilities Maintenance Reserve	1,126,709	37,513	55,323,602	12,956,102	1,270,412	42,261,310
Fair Share	2,017,456	23,250,667		23,336,561	32,972	1,898,590
Family Support Loan Program	19,608	37,879	9,250		45,550	21,187
Federal and Other	164,219	1,887,454	296,663	2,255,300	1,934	91,102
Federal Drug Seizure	757,337	939,726	186		304,037	1,393,212
Federal MDI	0	272,210		272,210		0
Federal Reimbursement Allowance	33,195,414	660,906,746	243,933,816	688,437,241	243,957,761	5,640,974
Federal Student Loan Reserve	22,234,075	50,955,538	113,218	45,069,255	12,729,197	15,504,379
Federal Surplus Property	1,995,073	1,381,800	768,191	1,737,582	278,501	2,128,981
Fine Collections Center Internal Revolving	1				1	0
Firing Range Fee	1,434					1,434
Fourth State Building A98	10,117,941	155,788		1,694,018	15,157	8,564,554
Fourth State Building B&I Ser. A95	3,369,624	54,969	1,745,026	2,578,750		2,590,869

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Fourth State Building B&I Ser. A96	\$ 9,262,607	104,328		4,226,525		5,140,410
Fourth State Building B&I Ser. A98	3,578,120	58,287	3,398,580	3,504,288		3,530,699
Fourth State Building B&I Ser. A2002	7,542,860	124,673	6,996,002	7,269,431		7,394,104
Gaming Commission	4,001,746	61,635,322	714	13,083,640	41,716,406	10,837,736
Gaming Proceeds for Education	7,715,821	251,773,518			249,530,433	9,958,906
Gear-Up Scholarship	1,325,932	1,659,972		40,896		2,945,008
General Revenue Reimbursements	722,693	6,049,548		1,765,496	3,176,905	1,829,840
Governor's Committee on Employment of the Handicapped-Fed.	159,262	477,985	374,549	695,296	83,280	233,220
Governor's Council on Physical Fitness Trust	3,113	58,156	27,500	27,603	25,962	35,204
Grade Crossing Safety Account	4,827,077	1,217,482		1,069,240	118,701	4,856,618
Grain Inspection Fees	544,691	1,583,103		1,179,843	417,547	530,404
Guaranty Agency Operating	10,279,228	6,693,271	12,729,689	13,286,101	744,028	15,672,059
Handicapped Children's Trust	23					23
Hazardous Waste	888,282	2,833,609	47,280	1,921,776	1,139,579	707,816
Hazardous Waste Remedial	3,366,617	2,244,115	10,747	1,475,251	951,861	3,194,367
Head Injury	457,855	663,076	2,195	320,266	74,423	728,437
Health Access Incentive	1,015,562	139,512	3,006,288	3,083,070	87,459	990,833
Health Initiatives	3,436,477	34,088,126	26	30,121,907	3,886,027	3,516,695
Health Spa Regulatory	98,050	8,500		2,478	1,122	102,950
Healthy Families Trust	4,027,543	142,829,966	266,913		145,342,099	1,782,323
Healthy Families Trust-Early Child Care Account	266,913				266,913	0
Healthy Families Trust-Health Care Account	3,579,837		53,241,622	53,724,368	646,264	2,450,827
Healthy Families Trust-Senior Prescription Account	16,295		16,484,942		16,499,292	1,945
Hearing Instrument Specialist	106,458	69,090			57,154	118,394
Higher Education PL105-33 Interest Account	1,824,375	29,675	457	706,226	27,623	1,120,658
Higher Education PL105-33 Recall Account	1					1
Highway Patrol Academy	496,506	234,854	296,238	388,375	15,095	624,128
Highway Patrol Inspection	2,888,801	1,469,877		37,725	2,812,674	1,508,279
Highway Patrol Motor Vehicle Revolving	5,425,200	5,041,217	880,842	3,701,940	79,505	7,565,814
Highway Patrol Traffic Records	0	301,342				301,342
Historic Preservation Revolving	853,885	95,201		45,559	27,514	876,013
Homeland Security	80,202	4,888			85,090	0
House of Representatives Revolving	36,077	72,008	2,600	39,993	31,503	39,189
Human Rights Commission-Federal	790,723	996,264		781,707	304,765	700,515
Independent Living Center	689,688	379,087		586,573	3,566	478,636

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Inmate Incarcerated Reimbursement Account Revolving	\$ 264,748	168,755		31,798	13,628	388,077
Inmate Revolving	895,119	3,564,408	558	3,066,756	367,180	1,026,149
Insurance Examiners	879,199	7,791,249	25,204	6,151,420	1,530,725	1,013,507
Intergovernmental Transfer	992,173	30,342,425	7,920,000	30,129,722	7,927,262	1,197,614
Interior Design Council	49,357	600			202	49,755
International Trade Show Revolving	74,551	34,382	20,000	41,044	1,975	85,914
Investors Restitution	1,000	6,814,495		194,600		6,620,895
Judiciary Education and Training	521,287		1,455,480	1,178,817	224,621	573,329
Kid's Chance Scholarship	214,653	4,110	50,000		27	268,736
Legal Defense and Defender	134,253	1,463,329		1,136,856	48,210	412,516
Legal Services for Low Income	46,728	2,681	2,118,868	2,159,938	6,710	1,629
Library Networking Fund	206,179	3,265		78,660	12,026	118,758
Livestock Brands	24,425	19,980		30,447	13,337	621
Livestock Dealer Law Enforcement and Administration	238	4		2	10	230
Livestock Sales and Markets Fees	0	10,050		868	9,182	0
Local Records Preservation	1,278,405	2,068,716		1,319,965	413,028	1,614,128
Lottery Enterprise	8,972,633	366,645,074	20,467	142,113,415	233,315,770	208,989
Lottery Proceeds	14,727,175	69,700	230,318,233	210,805,146	3,111,422	31,198,540
Mammography	394,348	100,900		42,989	9,926	442,333
Manufactured Housing	127,791	655,567	430	264,441	110,246	409,101
Marguerite Ross Barnett Scholar	83,855	23,120	425,000	520,844	5,201	5,930
Marital and Family Therapists	51,158	31,424			14,093	68,489
Marketing Development	976,427	1,299,723	17,688	857,559	115,918	1,320,361
Massage Therapy	454,723	183,538	164		217,309	421,116
MCSAP/Division of Transportation-Federal	156,769	1,679,195	200,000	1,511,379	310,548	214,037
Medicaid Fraud Reimbursement	5,000					5,000
Medical School Loan Repayment Program	66,930	8,064		50,000	468	24,526
Mental Health Earnings	338,079	3,700,796		3,606,944	116,283	315,648
Mental Health Housing Trust	4,994	83			298	4,779
Mental Health Institution Gift Trust	5,435,457	8,574,954	53,527	9,313,725	224,220	4,525,993
Mental Health Intergovernment Transfer	0	8,861,480	8,859,074	8,859,074	8,861,480	0
Mental Health-PSD-General Revenue	564,969	386,186	3,873,054	3,320,952	673,359	829,898
Meramac-Onondaga State Parks	1,059,803	18,156		10,671	8,105	1,059,183
Merchandising Practices Revolving	3,065,658	1,517,865		1,400,261	542,638	2,640,624
Metallic Minerals Waste Management	145,960	88,429		66,652	50,668	117,069

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Mined Land Reclamation	\$ 3,634,743	426,948		722,645	334,617	3,004,429
Missouri Air Emission Reduction	2,866,868	1,759,546		704,046	718,840	3,203,528
Missouri Air Pollution Control	102,122	31,430		18,534	22,179	92,839
Missouri Alternative Fuel Vehicle Loan	306,268	1,619			305,000	2,887
Missouri Arts Council Trust	9,676,993	160,581		2,937,185	256,253	6,644,136
Missouri Board of Occupational Therapy	496,972	51,306			116,323	431,955
Missouri Breeders	83,206	1,431			17	84,620
Missouri Business Mod. and Sud. Resp. Job Ret.	298,179		291,000	35,150	226,507	327,522
Missouri CASA	94,610	81,524		101,332	331	74,471
Missouri College Guarantee	346,098	370,147	8,175,000	8,230,211	95,716	565,318
Missouri Community College Job Training Program	548,779	7,522,992		8,061,584		10,187
Missouri Community Deaf and Hard of Hearing	0	5,290		1,953	206	3,131
Missouri Consolidated Health Care Plan Benefit	11,242		280,338,296	280,338,296		11,242
Missouri Crime Prevention Information and Program	11,004	9		910	71	10,032
Missouri Dental Board	1,130,372	96,860		437,573	178,772	610,887
Missouri Disaster	7,171	25,748,174	28,173	25,096,230	680,266	7,022
Missouri Housing Trust	5,987,387	6,068,619		5,987,387	68,385	6,000,234
Missouri Humanities Council Trust	1,862,715	32,046			346	1,894,415
Missouri Job Development	1,547,817	10,877	8,583,939	7,096,061	147,517	2,899,055
Missouri Lead Abatement Loan	274,848	4,718				279,566
Missouri Main Street Program	4,177				727	3,450
Missouri National Guard Training Site	207,349	304,919	12,266	237,218	13,914	273,402
Missouri National Guard Trust	2,838,401	163,769	3,033,122	2,958,853	285,455	2,790,984
Missouri Office of Prosecution Services	303,091	372,678	376	196,384	61,515	418,246
Missouri Office of Prosecution Services Revolving	35,891	88,969	8,758	101,234	9,745	22,639
Missouri Prospective Teachers Loan	22,158	385			22	22,521
Missouri Public Health Services	588,382	3,233,933	690	2,025,610	597,006	1,200,389
Missouri Qualified Fuel Ethanol Prod	0		3,620,196	3,576,485	43,711	0
Missouri Real Estate Commission	4,290,189	1,937,822	300	825,820	831,467	4,571,024
Missouri Senior RX	1,873,708	3,651,581	21,778,288	18,148,402	5,564,746	3,590,429
Missouri State Employees Deferred Comp. Incentive Plan	940		11,151,957	11,151,957		940
Missouri Supplemental Tax Increments Finance	46,284		1,738,474	1,780,080	4,678	0
Missouri Technology Investment	4,767		3,303,360	3,179,384	35,114	93,629
Missouri Veterans Homes	472,920	39,999,727	12,604,090	39,999,092	11,483,657	1,593,988
Missouri Water Development	0		550,000	550,000		0

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Missouri Wine Marketing and Research Development	\$ 96	25,333		25,301	128	0
Motor Fuel Tax	1,529,794	736,352,081		188,471,680	547,154,006	2,256,189
Motor Vehicle Commission	2,075,294	1,027,743		249,442	827,955	2,025,640
Motorcycle Safety Trust	183,105	326,144		342,933	13	166,303
Multimodal Operations Federal	430,004	28,884,591		28,591,694	73,471	649,430
Natural Resources Document Services	377,967	284,172	1,968,296	2,080,491	129,087	420,857
Nursing Facility Federal Reimbursement Allowance	7,062,371	181,305,015	105,907,074	176,925,542	107,407,074	9,941,844
Nursing Facility Quality of Care	1,962,036	945,612	1,500,000	2,348,768	612,160	1,446,720
Nursing Loan Repayment	927,965	134,595	8,995	492,518	26,743	552,294
Office of Administration - Federal and Other	224,568	4,264,681	190,392	4,361,763	57,400	260,478
Office of Administration Revolving Administrative Trust	10,257,922	5,017,677	76,017,259	72,196,361	8,707,358	10,389,139
Oil and Gas Remedial	14,488	20,570				35,058
Organ Donor Program	866,581	136,629		235,246	47,351	720,613
Organic Production and Certification	0	8,525		1,272	20	7,233
Outstanding Schools Trust	252,532	68,202	394,400,000	391,303,492	3,154,877	262,365
Pansey Johnson-Travis Memorial State Gardens Trust	19,384	1,652				21,036
Parks Sales Tax	9,024,355	37,571,010	62,273	26,427,182	12,803,252	7,427,204
Peace Officers Standards and Training Commission	1,310,393	1,350,494		1,277,825	20,653	1,362,409
Petroleum Inspection	2,499,993	2,616,246		1,934,062	617,279	2,564,898
Petroleum Storage Tank Insurance	42,382,355	25,979,983	2,465	17,765,966	1,008,701	49,590,136
Petroleum Violation Escrow	422,332	4,432	305,080	128,552	595,276	8,016
Petroleum Violation Escrow Interest	171,367	7,418	7,616	110,664	75,734	3
Pharmacy Rebates	539,804	79,908,774		79,240,086	715,352	493,140
Pharmacy Reimbursement Allowance	963,342	56,772,514	24,024,472	57,179,017	24,024,472	556,839
Post Closure	143,253	258,090		61	402	400,880
Premium	321,072	4,412,608	627	4,136,974	4,514	592,819
Proceeds of Surplus Property Sales	131,476	1,312,571	34,800	77,476	1,156,372	244,999
Product Utilitization/Business Development Guarantee	0	4	35,325	35,325		4
Professional Registration Fees	368,765	10,189	5,786,136	3,765,782	2,126,261	273,047
Property Reuse	1,548,722	23,805		368,617	198,139	1,005,771
Public Service Commission	1,593,722	16,192,166	2,716	11,295,753	3,827,742	2,665,109
Railroad Expense	184,897	654,101	66	574,609	166,677	97,778
Real Estate Appraisers	522,942	796,150	16,500		288,468	1,047,124
Residential Mortgage Licensing	706,443	237,684			209,105	735,022
Respiratory Care Practitioners	309,633	177,117			113,670	373,080

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**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Rural Water and Sewer Loan Revolving	\$ 34,558	143,500				178,058
Safe Drinking Water	3,110,311	3,047,161	2,533	1,832,076	1,287,558	3,040,371
School Building Revolving	7,196,768	1,555,935		500	8,750,606	1,597
School District Bond	96,074		450,000	450,000		96,074
School District Trust	55,803,019	692,625,237		689,873,681	2,975,208	55,579,367
School for the Blind Trust	178,735	538,159	132	582,805	12,361	121,860
School for the Deaf Trust	73,549					73,549
Schools for the Future	3,411,329	25,747			3,437,076	0
Scrap Tire Subaccount	2,690,743	1,707,161	100	571,991	1,354,481	2,471,532
Secretary of State-Federal	84,781	3,143,376		2,835,803	282,169	110,185
Secretary of State Investor Education	407,547	167,097		176,038	60,248	338,358
Secretary of State Records-Federal	69	2,007		1,867		209
Secretary of State Technology Trust	3,004,959	2,414,828	690	2,299,093	252,700	2,868,684
Secretary of State-Wolfner State Library	218,365	9,415		37,572	5,964	184,244
Senate Revolving	51,141	10,884		15,030	46,748	247
Services to Victims	3,617,498	3,201,115		2,314,730	49,276	4,454,607
Single-Purpose Animal Facility Loan	504,169	72,286		97,233	42,458	436,764
Smith Memorial Endowment	388,011	6,588		14,016	327	380,256
Social Security Contributions (OASDHI)	109,504		136,739,600	136,739,600		109,504
Soil and Water Sales Tax	18,826,170	37,797,848	1,210	34,381,423	1,468,870	20,774,935
Solid Waste Management	13,992,904	11,027,731	120	11,053,205	1,225,632	12,741,918
Special Employment Security	3,930,035	2,508,474		2,060,310	904,995	3,473,204
Spinal Cord Injury	706,153	678,810		115,938	838	1,268,187
State Auditor Revolving Trust	234,426	230,610	41,969	124,457	46,226	336,322
State Auditor-Federal	515,639	150,619	176,603	215,919	59,893	567,049
State Board of Architects, Engineers, and Land Surveyors	1,210,253	1,596,349	22,100	509,205	450,725	1,868,772
State Board of Nursing	6,796,872	2,198,661	78	897,924	1,462,419	6,635,268
State Committee of Interpreter	72,257	46,096			51,084	67,269
State Committee of Psychologist	613,081	605,571	36,299		311,778	943,173
State Court Administration Revolving	3,997	86,123	21,634	95,925	352	15,477
State Document Preservation	49,680	669		36,395	12,303	1,651
State Elections Subsidy	41,304	359,837	4,014,000	4,167,962	48,461	198,718
State Emergency Management-Federal and Other	1,727,796	24,018,731	55,329	22,397,319	843,409	2,561,128
State Employee Voluntary Life Insurance	0	661,477		661,477		0
State Facility Maintenance and Operation	949,584	123,103	19,675,454	17,057,135	2,831,106	859,900

(continued on next page)



**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
State Fair Fees	\$ 264,102	4,135,504	56,205	3,840,608	225,494	389,709
State Fair Trust	4,658	2,916		3,140	43	4,391
State Forensic Laboratory	0	269,021		224,733	3,473	40,815
State Guaranty Loan	95				95	0
State Highways and Transportation Department	31,087,996	211,119,535	548,175,345	545,841,278	214,790,808	29,750,790
State Institutions for Gift Trust	54,584	30		5	97	54,512
State Land Survey Program	1,654,043	2,036,400		1,063,682	640,820	1,985,941
State Legal Expense	0	2,005	4,800,782	4,772,338	30,304	145
State Milk Board	266,619	1,383,077		1,079,003	135,630	435,063
State Parks Earnings	5,368,682	7,086,372	291,683	7,442,900	1,167,268	4,136,569
State Public Defender Federal and Other	19,906					19,906
State Public School	3,975	724,453	2,550,000	3,245,998		32,430
State Retirement Contributions	1,722		170,804,781	170,790,966		15,537
State Road	362,591,514	997,035,223	176,344,156	1,140,082,006	6,013,416	389,875,471
State Road Fund-Series A 2003	0	263,597,738		263,597,738		0
State School Moneys	4,562,586	53,313,824	2,098,762,318	2,128,971,917	79,048	27,587,763
State Seminary	937	1,675,000		1,500,000		175,937
State Seminary Moneys	8	190,380		190,379		9
State Transportation	370,234	1,665,745	3,652,621	5,379,636	35,469	273,495
State Transportation Assistance Revolving	521,226	387,649		372,001	22,630	514,244
Statewide Court Automation	417,174	4,473,341	80	4,082,455	742,595	65,545
Statutory Revision	467,146	95,023	390	30,705	220,007	311,847
Stormwater Control Bond & Interest-Series A 1999	1,519,401	24,901	1,440,852	1,487,951		1,497,203
Stormwater Control Bond & Interest-Series A 2001	734,575	11,999	704,665	719,620		731,619
Stormwater Control Bond & Interest-Series A 2002	992,295	16,408	978,780	980,863		1,006,620
Stormwater Control-Ser A01-37H	10,495,471	176,518		504,999		10,166,990
Stormwater Control-Ser A99-37H	4,104,538	38,447		4,142,985		0
Stormwater Control-Ser A2002-37-H	15,208,725	244,442		2,762,484		12,690,683
Stormwater Loan Revolving	636,205	487,578				1,123,783
Student Grant	112,260	1,098,017	16,170,957	17,369,166		12,068
Supreme Court Publications Revolving	252,541	117,720		67,043	244,909	58,309
Supreme Court-Federal and Other	5,566,367	4,864,320	2,246,762	5,879,202	1,038,315	5,759,932
Tattoo	115,456	88,100			47,254	156,302
Temporary Assistance-Needy Family-Federal	11,490,931	160,936,672	79,410	150,625,841	11,143,262	10,737,910
Third Party Liability Collect	1,946,713	14,832,890	1,739	12,639,475	544,651	3,597,216

(continued on next page)

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Third State Bldg. Bond Interest and Sinking-Series A 1993	\$ 16,667,835	63,753		14,350,740	2,380,848	0
Third State Bldg. Bond Interest and Sinking-Series A 2002	31,067,300	554,360	20,534,600	17,092,150		35,064,110
TSB Bond Interest and Sinking Series A-2003	0	199,449	12,967,622	944,460		12,222,611
Third State Bldg. Trust Federal-Pre Tax Act 1986	132	3				135
Title XIX-Federal and Other	38,237,143	2,555,065,570	13,472	2,408,641,438	179,013,582	5,661,165
Tobacco Prevention	62,244		472,829	406,862	51,163	77,048
Tort Victims Compensation	4,915,174	1,293,943		4,876,133	361,892	971,092
Tourism Marketing	2,273	6,800		24	65	8,984
Treasurer's Information	8,380	1,309		1,940	630	7,119
Uncompensated Care	82,485,906	94,010,402		169,799,666	1,326,734	5,369,908
Underground Storage Tank Regulation Program	266,381	216,266	825	103,913	81,474	298,085
Unemployment Compensation Administration	168,744	46,554,905	790,696	30,176,517	17,158,018	179,810
Utillcare Stabilization	20	2				22
Veterans' Homes Capital Improvement Trust	37,719,826	729,104	3,000,000	8,128,604	13,563,571	19,756,755
Veterans' Trust	408,905	12,716	86,714	67,264	34,364	406,707
Veterinary Medical Board	627,825	285,440	43,754	41,679	151,197	764,143
Video Instructional Development and Ed Opportunity	167					167
Vocational Rehabilitation-Federal	5,538,569	130,018,497	1,093,805	118,850,658	8,374,983	9,425,230
Water and Wastewater Loan	1,133,796	68,549,565	11,169,259	79,682,973	14,451	1,155,196
Water and Wastewater Loan Revolving	270,607,303	101,100,992		95,862,689	987,647	274,857,959
Water Pollution Control Bond and Interest Series A 1993	2,142,911	3,579		966,735	1,179,754	1
Water Pollution Control Bond and Interest Series A 1995	1,347,843	22,020	698,157	1,029,500		1,038,520
Water Pollution Control Bond and Interest Series A 1996	2,591,893	29,208		1,181,463		1,439,638
Water Pollution Control Bond and Interest Series A 1998	2,501,516	40,760	2,377,396	2,449,769		2,469,903
Water Pollution Control Bond and Interest Series A 2000	1,519,401	24,901	1,440,852	1,487,951		1,497,203
Water Pollution Control Bond and Interest Series A 2001	1,469,399	23,992	1,409,726	1,439,563		1,463,554
Water Pollution Control Bond and Interest Series A 2002	1,989,488	32,731	1,952,400	1,966,594		2,008,025
Water Pollution Control Bond and Interest Series A 2002-37E	13,471,473	190,329			9,586,315	4,075,487
Water Pollution Control Bond and Interest Series A 2002-37G	15,224,444	249,965				15,474,409
Water Pollution Control Bond and Interest Series A 2003	0	126,154	6,790,004	846,004		6,070,154
Water Pollution Control Bond and Interest Series B 1993	11,239,131	42,943		9,085,707	2,196,367	0
Water Pollution Control Bond and Interest Series B 2002	8,015,104	188,534	11,543,112	7,018,619		12,728,131
Water Pollution Control Series A01-37E	10,247,762	148,437		2,531,556		7,864,643
Water Pollution Control Series A01-37G	8,286,505	98,061		7,967,336		417,230
Water Pollution Control Series A98-37C	2,762,634	31,641		2,639,330		154,945

(continued on next page)

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

<b>Fund</b>	<b>Balance June 30, 2003</b>	<b>Receipts</b>	<b>Interagency Billings &amp; Receipts By Transfer</b>	<b>Disbursements By Warrant</b>	<b>Interagency Billings &amp; Disbursements By Transfer</b>	<b>Balance June 30, 2004</b>
(continued from previous page)						
Water Pollution Control Series A99-37E	\$ 1,573,903	9,041			1,582,944	0
Water Pollution Permit Fee Subaccount	10,860,096	7,718,652	52,060	4,877,256	2,342,397	11,411,155
Water Well Drillers	110,973	606,665	764	334,524	209,060	174,818
Workers' Compensation	9,585,811	46,607,341	30,969	10,108,207	6,479,929	39,635,985
Workers' Compensation-Second Injury	4,854,698	74,045,748	2,285,795	60,506,071	1,248,374	19,431,796
Workers Memorial	264	4				268
Working Capital Revolving	10,126,901	9,299,454	21,272,159	27,497,256	3,309,293	9,891,965
World War II Memorial Trust	36,442	14,811			71	51,182
<b>TOTAL</b>	<b>\$ 2,771,340,651</b>	<b>18,750,594,692</b>	<b>6,464,213,569</b>	<b>18,641,185,164</b>	<b>6,462,468,764</b>	<b>2,882,494,984</b>

**TREASURER OF THE STATE OF MISSOURI  
GENERAL OBLIGATION BONDS  
FOR FISCAL YEAR ENDED JUNE 30, 2004**

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
<b>Water Pollution Control Bonds: (a)</b>						
Series A, 1995*	April 1, 1995	April 1, 2005	5.125% - 8.0%	\$30,000,000	\$29,050,000	\$950,000
Series A, 1996*	August 1, 1996	August 1, 2006	5.2% - 6.25%	35,000,000	31,835,000	3,165,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	35,000,000	5,310,000	29,690,000
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	20,000,000	1,885,000	18,115,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	20,000,000	1,455,000	18,545,000
Series A, 2002	August 1, 2002	August 1, 2027	3.0% - 5.25%	30,000,000	695,000	29,305,000
Series B, 2002 **	October 15, 2002	October 1, 2021	3.375% - 5.0%	147,710,000		147,710,000
Series A, 2003**	August 1, 2003	August 1, 2016	3.25% - 6.0%	74,655,000		74,655,000
Total Water Pollution Control Bonds				<u>\$392,365,000</u>	<u>\$70,230,000</u>	<u>\$322,135,000</u>
<b>Third State Building Bonds: (b)</b>						
Series A, 2002 **	October 15, 2002	October 1, 2012	3.375% - 5.0%	\$211,630,000	\$7,275,000	\$204,355,000
Series A, 2003 **	August 1, 2003	August 1, 2012	3.25% - 6.0%	75,650,000		75,650,000
Total Third State Building Bonds				<u>\$287,280,000</u>	<u>\$7,275,000</u>	<u>\$280,005,000</u>
<b>Fourth State Building Bonds: (c)</b>						
Series A, 1995*	April 1, 1995	April 1, 2005	5.125% - 8.0%	\$75,000,000	\$72,630,000	\$2,370,000
Series A, 1996*	August 1, 1996	August 1, 2006	5.2% - 6.25%	125,000,000	113,690,000	11,310,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	50,000,000	7,585,000	42,415,000
Series A, 2002 **	October 15, 2002	October 1, 2021	3.375% - 5.0%	154,840,000		154,840,000
Total Fourth State Building Bonds				<u>\$404,840,000</u>	<u>\$193,905,000</u>	<u>\$210,935,000</u>
<b>Stormwater Control Bonds: (d)</b>						
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	\$20,000,000	\$1,885,000	\$18,115,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	10,000,000	730,000	9,270,000
Series A, 2002	August 1, 2002	August 1, 2027	3.0% - 5.25%	15,000,000	345,000	14,655,000
Total Stormwater Control Bonds				<u>\$45,000,000</u>	<u>\$2,960,000</u>	<u>\$42,040,000</u>
<b>Total General Obligation Bonds</b>				<u><u>\$1,129,485,000</u></u>	<u><u>\$274,370,000</u></u>	<u><u>\$855,115,000</u></u>

\* Bonds Refunded

\*\* Refunding Bonds

(a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.

(b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.

(c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.

(d) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
FUNDS INVESTED IN U.S. SECURITIES  
JUNE 30, 2004**

Invested for	Investments	Amount
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 219,205,000
	U.S. Government Securities* and Commercial Paper	
	Maturity Less Than Five Years**	1,777,982,698
General Obligation Bond Pool	Repurchase Agreements	137,093,000
	U.S. Government Securities* and Commercial Paper	
	Maturity Less Than Five Years	414,825,077
Non-Expendable Trust Funds***:		
State Seminary Fund	Government Securities	
	With Various Maturity Dates	3,887,000
State Public School Fund	Government Securities	
	With Various Maturity Dates	<u>22,245,000</u>
<b>Total</b>		<b>\$ <u>2,575,237,775</u></b>

\* Includes prepaid accrued interest not yet received.

\*\* Includes Agribank securities.

\*\*\* These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
INVESTMENTS OF THE STATE TREASURER  
JUNE 30, 2004**

Investment	Amount
Time Deposits:	
General Pool	\$ 373,397,355
U.S. Securities:	
General Pool Portfolio*	1,263,363,515
General Pool General Repurchase Agreement	219,205,000
General Obligation Bond Pool Portfolio	415,529,203
General Obligation Bond Pool General Repurchase Agreement	137,093,000
Commercial Paper:	
General Pool	516,179,983
Other Investments:	
Central Bank, Jefferson City (Misc. Deposit Clearing Account)	1,336
Central Bank, Jefferson City (General Deposit Account)	(13,797)
Central Bank, Jefferson City (DSS Lockbox Account)	
Central Bank, Jefferson City (DSS Premium Account)	(53,935)
Central Bank, Jefferson City (DSS TLP Lockbox Account)	
Central Bank, Jefferson City (General Disbursement Account)	(131,605,175)
Central Bank, Jefferson City (Investment Account)	9,728,933
Central Bank, Jefferson City (Electronic Receipt/Payment Account)	410,068
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)	63,000,000
Central Bank, Jefferson City (Conservation Concentration Account)	(370,593)
US Bank, St. Louis (Compensating Balance Repurchase Agreement)	20,100,000
US Bank, St. Louis (Investment Account)	(7,733,965)
US Bank, St. Louis (Electronic Receipts Account)	(42,184)
US Bank, St. Louis (Wire Transfer Receipts Account)	(21,593)
US Bank, St. Louis (Electronic Disbursement Account)	(116,724)
US Bank, St. Louis (Electronic Tax Receipt Account)	42,594
US Bank, St. Louis (Corporate Estimated Tax Payment Account)	
US Bank, St. Louis (Misc. Tax Collections Account)	
US Bank, St. Louis (DOSS Kids Program Receipts Account)	
US Bank, St. Louis (DOR Credit Card Receipts Account)	
US Bank, St. Louis (Secretary of State ACH Payment Account)	
US Bank, St. Louis (Lottery Concentration Account)	19,576
US Bank, St. Louis (Collection Concentration Accounts)	4,323,679
Premier Bank, Jefferson City (Conservation Credit Card Receipts Account)	46,483
Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account)	12,222
<b>Total:</b>	<b>\$ 2,882,494,981</b>

\* Includes Agribank securities.

Unaudited

**TREASURER OF THE STATE OF MISSOURI**  
**MISSOURI INVESTMENT TRUST**  
**JUNE 30, 2004**

Fund	Contributions to Date	Market Value June 30, 2004
<hr/>		
Missouri Arts Council - Opened January 19, 1999		
S&P Flagship Fund	\$ 14,915,089	\$ 13,389,229
Russell 2000 Fund	1,603,585	2,410,796
MSCI EAFE CTF Fund	3,481,326	3,963,233
Total Missouri Arts Council	<u>\$ 20,000,000</u>	<u>\$ 19,763,258</u>
Missouri Humanities Council - Opened January 3, 2000		
S&P Flagship Fund	\$ 647,060	\$ 518,907
Russell 2000 Fund	68,019	93,432
MSCI EAFE CTF Fund	134,921	153,598
Total Missouri Humanities Council	<u>\$ 850,000</u>	<u>\$ 765,937</u>
Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000		
S&P Flagship Fund	\$ 620,448	\$ 497,533
Russell 2000 Fund	65,188	89,583
MSCI EAFE CTF Fund	129,364	147,271
Total Pansy Johnson-Travis Memorial Gardens	<u>\$ 815,000</u>	<u>\$ 734,387</u>
Wolfner Library - Opened July 5, 2000		
S&P Flagship Fund	\$ 543,576	\$ 466,335
Russell 2000 Fund	63,166	83,965
MSCI EAFE CTF Fund	121,258	138,036
Total Wolfner Library	<u>\$ 728,000</u>	<u>\$ 688,336</u>
<b>Total Missouri Investment Trust</b>	<u><u>\$ 22,393,000</u></u>	<u><u>\$ 21,951,918</u></u>

**Missouri Department of Revenue Comprehensive Annual Financial Report • Fiscal Year Ended June 30, 2004**